

Minutes

Executive Team

Tuesday 10 January 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Kenny Oliver
John Cornett
Vicki Bibby
Antony Clark
Jack Nixon (Minutes)

Apologies:

There were no apologies.

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Robert Cummings Simon Ebbett, Communications Manager, Corporate Services Gemma Diamond, Audit Director, Performance Audit and Best Value, , Paul O'Brien, Senior Manager (Technical), Audit Services

1. Minutes of meeting on 20 December 2022

The draft minute dated 20 December 2022 was considered. Executive Team agreed that this was an accurate record of the meeting subject to minor amendment.

2. 2022 MSP Survey

Robert Cummings, Simon Ebbett, Communications Manager, Gemma Diamond, Audit Director, Performance Audit and Best Value joined the meeting.

Robert, Simon and Gemma introduced 2022 MSP Survey, copies of which had been previously circulated.

Executive Team was invited to note the results, and consider and discuss:

- What the salient findings are,
- What action, if any, we should take in response to issues raised, such as the divide in sentiment MSPs, and the negative responses from the subcommittees.
- What place the survey has in our wider stakeholder engagement, and whether we should change our response and activity that stems from it.
- Whether it is VFM and whether we should continue participating in future years.

During discussion, Executive Team welcomed the positive results of the current survey, recognising the broadened reach across the Parliament. It was agreed there was strong awareness of Audit Scotland and its work, particularly from new MSP's and Parliamentary Committees. Executive Team agreed this could be potentially attributed to increased Parliamentary engagement carried out by colleagues.

Following discussion, Executive Team noted the report and agreed to continue to monitor the emerging trends.

Robert Cummings, Simon Ebbett and Gemma Diamond left the meeting.

3. Quality Arrangements

Paul O'Brien, Senior Manager (Technical), Audit Services joined the meeting.

Kenny Oliver and Paul O'Brien introduced Quality Arrangements, copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the quality arrangements document (provided at Appendix 1). Following this, the document will be presented to the Board on 24 January 2023, for its reference, and consideration of next steps to communicate this, in full or in part, to Colin Beattie and/or the PAC.
- Note the general update on I&Q and proposed quality-related activities.

During discussion, Executive Team welcomed that I&Q were liaising with AQA and looked forward to an update with changes after the discussion. Executive Team advised PABV should be incorporated earlier in the document and agreed to send some minor amendments to the team offline.

Following discussion, Executive Team approved the document to be presented to the Audit Scotland Board.

Action – Paul O'Brien to share a tracked-changes document after meeting with AQA and Executive Team members to feedback offline prior to paper issue on 17/01.

Paul O'Brien left the meeting.

4. Ethics and the Ethical Standard Policy

Kenny Oliver introduced Ethics and the Ethical Standard Policy, copies of which had been previously circulated.

The Executive Team (ET) was invited to:

- Note the proposed changes to the ethics function and the related areas of focus and make comment on the areas presented and/or other related matters.
- Agree the proposed changes to the ESP, as presented at Appendix 1. Following this agreement, the Policy will be presented to the Board on 24 January 2023, for approval.

During discussion, Executive Team was supportive of the proposed enhancements to the ethics function, which will be communicated to all staff in due course.

Following discussion, Executive Team agreed the policy can be presented at the upcoming Audit Scotland Board. Executive Team advised of some minor amendments to be incorporated prior to the Board.

Action – Kenny Oliver to make changes to the ESP and circulate.

5. Strategic Improvement Programme update

Martin Walker introduced Strategic Improvement Programme Update, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the progress update on the Strategic Improvement Programme over the course of 2022.
- Note the planned review and refocussing of the SIP in the context of the development of the new Corporate Plan over the period January to March with update reports being submitted to the Executive Team and Board in March and April respectively.
- Agree this update, subject to any amendments, be submitted to the Audit Scotland Board meeting of 24 January 2023.

During discussion, Executive Team noted the achievements of 2022 within the SIP programme and conveyed its thanks to colleagues for the progress made. It was agreed the transition of the SIP into I&Q provides a good opportunity to refocus the SIP, in relation to the new Corporate Plan.

Following discussion, Executive Team approved the update for the Audit Scotland Board.

6. Health Safety and Wellbeing update

Martin Walker provided Executive Team with a verbal update on Health Safety and Wellbeing.

7. Draft Audit Scotland Board agenda: 24 January 2023

Executive Team reviewed and noted the proposed agenda for the meeting of the Board on 24 January 2023.

8. Draft Executive Team agenda: 17 January 2023

Executive Team reviewed the proposed agenda for the meeting of 17 January 2023.

It was agreed item 4 hybrid working policy would be removed and rescheduled.

9. 2023 Executive Team Planner and Action Tracker

Executive Team reviewed the 2023 Executive Team Planner and Action Tracker.

10. Any other business

Executive Team discussed any further business.

11. Review of meeting

Executive Team reflected on the meeting.

12. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- MSP Survey results
- SIP update

13. Date of next meeting: 17 January 2023

The next meeting of Executive Team will take place on 17 January 2023.

Minutes

Executive Team

Tuesday 17 January 2022, 10.00am
Hybrid Meeting (EH1 and TEAMS)



Present:

Kenny Oliver
John Cornett
Vicki Bibby
Jack Nixon (Minutes)

Apologies:

Stephen Boyle
Antony Clark

In attendance:

Martin Walker, Director of Corporate Support
Gayle Fitzpatrick, Corporate Governance Manager
Stuart Dennis, Corporate Finance Manager
Pauline Gillen, Audit Director, Audit Services
Martin McLauchlan, Policy Manager

1. Minutes of meeting on 10 January 2023 and Confidential minutes of meeting on 20 December 2022

The draft minutes dated 10 January 2023 and Confidential minutes of meeting dated 20 December 2022 were considered. Executive Team agreed that this was an accurate record of the meetings subject to minor amendment.

2. Confidential item

This item is subject to a separate confidential minute.

3. Estate Strategy update

Stuart Dennis, Corporate Finance Manager joined the meeting.

Stuart introduced Estate Strategy update, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the current position in respect of the Estate Strategy that would be reported to the Board on 24 January 2023.

During discussion, Executive Team advised it would be beneficial to understand the options surrounding the estates strategy and it's interconnected relationship with 'Developing hybrid-working'.

Executive Team acknowledged the various factors to consider and agreed further internal and external analysis should be carried out to develop an agreed vision to deliver the most appropriate estate strategy for the organisation.

Following discussion, Executive Team approved the report to be presented at the Board, subject to minor amendments.

Action – John Cornett to take forward information gathering with audited bodies around their on-site capacity expectations moving forward.

Stuart Dennis left the meeting.

4. Audit Delivery update

Pauline Gillen, Audit Director, Audit Services joined the meeting.

John Cornett and Pauline Gillen introduced Audit Delivery update, copies of which had been previously circulated.

The Executive Team (ET) was invited to:

- Note the paper before the update to the Board on 24 January 2023.

During discussion, Executive Team noted 9 Audits are outstanding at present, with anticipated completion dates of mid-February 2023. It was agreed the current action plan enabled clear progress in achieving improvements in the timeliness of audit delivery. Executive Team acknowledged there is no quick remedy to returning audit delivery to previous schedules but agreed the outlined medium-term action plan would help make positive progress.

Executive Team discussed expectations around audit delivery and Electronic Working Papers (EWP), specifically how expectations are being set and managed

Following discussion, Executive Team approved report subject to minor amendments.

Action - Further update to ET and Audit Scotland Board focusing on wider medium-term plan (John Cornett – July/August).

Action – Kenny Oliver to provide specific wording around the scale of EWP, Pentana and the new audit approach (18/01)

Pauline Gillen left the meeting.

5. Health Safety and Wellbeing Update

Martin Walker provided Executive Team with an update on Health Safety and Wellbeing.

Below was noted by Executive Team:

- 3 Sickness related absences last week.
- Desk booking increased significantly last week – the highest since lockdown.
- Continue to monitor flu and Covid internally and externally.

6. Draft Accounts Commission agenda: 9 February 2023

Martin McLauchlan, Policy Manager joined the meeting.

Executive Team reviewed and noted the proposed agenda for the meeting of the Accounts Commission on 9 February 2023.

Martin McLauchlan left the meeting.

7. Draft Strategic Improvement Programme Board agenda: 25 January 2023

Executive Team reviewed the proposed agenda for the Strategic Improvement Programme Board meeting of 25 January 2023.

8. Draft Executive Team agenda: 31 January 2023

Executive Team reviewed the proposed agenda for the meeting of 31 January 2023.

9. 2023 Executive Team Planner and Action Tracker

Executive Team reviewed the 2023 Executive Team Planner and Action Tracker. It was agreed this paper would be considered on 31 January.

10. Any other business

Executive Team discussed any further business

11. Review of meeting

Executive Team reflected on the meeting

12. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Estates Strategy
- Audit delivery update
- Upcoming business

13. Date of next meeting: 31 January 2023

The next meeting of Executive Team will take place on 31 January 2023.

Minutes

Executive Team



Tuesday 31 January 2023, 10.00am
Hybrid Meeting (EH1 and TEAMS)

Present:

Stephen Boyle
Kenny Oliver
John Cornett
Vicki Bibby
Antony Clark
Jack Nixon (Minutes)

Apologies:

None received

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Mark MacPherson, Audit Director, Performance Audit and Best Value
Jonny Steen, Audit Manager, Audit Services
Simon Ebbett, Communications Manager, Corporate Services
Gemma Diamond, Audit Director, Innovation & Quality
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Susan Burgess, HR Assistant Manager, Corporate Services
Nicola Paton, Digital Project Manager, Corporate Services
Gordon Robertson, L&D Assistant Manager, Corporate Services
Stuart Dennis, Corporate Finance Manager, Corporate Services
David Robertson, Digital Service Manager, Corporate Services

1. Minutes of meeting on 17 January 2023 and Confidential minutes of meeting on 17 January 2023

The draft minutes dated 17 January 2023 and Confidential minutes of meeting dated 17 January 2023 were considered. Executive Team agreed that this were an accurate record of the meetings subject to minor amendment.

2. International Work

Mark MacPherson, Audit Director, Performance Audit and Best Value, joined the meeting.

Mark MacPherson introduced International Work, copies of which had been previously circulated.

Executive Team was invited to:

- Agree that strategic oversight for international engagement should move from the Performance Audit and Best Value business group (PABV) to the Innovation and Quality business group (I&Q).
- Agree that we should no longer prepare a separate annual report on international activity but continue to report on activity through Audit Scotland's Annual Report (and in other relevant external reporting).

During discussion, Executive Team agreed there was merit in I&Q taking a lead on this and advised the following in relation to reporting:

- I&Q to deliver 6-monthly updates to Executive Team
- Report annually to the Audit Scotland Board on international activity
- External reporting of international work will be incorporated in to Audit Scotland's Annual Report

Executive Team agreed an international strategy is essential and is aligned with Audit Scotland's ambition to be a world class organisation.

Following discussion, Executive Team supported the proposals, subject to amendments above.

Action – I&Q to deliver 6-monthly updates to Executive Team & detailed annual report presented to Audit Scotland Board

Mark MacPherson left the meeting.

3. ISQM Roles and Responsibilities

Jonny Steen, Audit Manager, Audit Services joined the meeting.

Kenny Oliver and Jonny Steen introduced ISQM Roles and Responsibilities, copies of which had been previously circulated.

The Executive Team (ET) was invited to:

- note the update on ISQM Roles and Responsibilities.

Kenny Oliver & Jonny Steen delivered some training to Executive Team members on ISQM1 and leadership responsibilities outlined previously.

During discussion it was agreed ultimate responsibility should sit with Executive Team collectively. Executive Team discussed the KPIs associated with ISQM1 and it was agreed they could be reported on by using a combination of the Audit Quality Framework (AQF) and the Performance Review.

Following discussion, Executive Team agreed the amended delegation of responsibility and advised that a 6 monthly update at Executive Team would be beneficial.

Action - I&Q to provide 6 monthly updates to Executive Team on progress of ISQM1

Jonny Steen left the meeting.

4. Executive Team Engagement Strategy

Simon Ebbett, Communications Manager, Corporate Services and Gemma Diamond, Audit Director, Performance Audit and Best Value, joined the meeting.

Simon Ebbett and Gemma Diamond introduced Executive Team Engagement Strategy, copies of which had been previously circulated.

Executive Team was invited to:

- review the draft strategy in Appendix
- review and provide feedback on the suggest key purposes of engagement
- provide feedback on the suggested remits, priority stakeholders, aims and frequency of engagement provided in Exhibit Two
- note the developments of a strategic grid and engagement register, ahead of further work in the wider Insights programme.

During discussion, Executive Team agreed it was beneficial to see the totality of the engagement plan and emphasised the focus must be on purposeful engagement.

Executive Team advised the 5-year duration should be reduced to a 12-month programme utilising a live document with a more formal annual update presented to Executive Team, with the focus primarily on external engagement.

Following discussion, Executive Team noted the paper and agreed to advise on amendments offline.

Action – Kenny Oliver to provide additional stakeholders via correspondence to Simon Ebbett.

Simon Ebbett and Gemma Diamond left the meeting.

5. Interim Audit Report Business Management System

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services, Susan Burgess, HR Assistant Manager, Corporate Services, Nicola Paton, Digital Project Manager, Corporate Services, Gordon Robertson, L&D Assistant Manager, Corporate Services & Stuart Dennis, Corporate Finance Manager, Corporate Services, joined the meeting.

Gayle Fitzpatrick introduced Interim Audit Report Business Management System, copies of which had been previously circulated.

The Executive Team (ET) was invited to:

- note the update on Interim Audit Report Business Management System.

During discussion, Executive Team congratulated colleagues for the strong overall conclusion and the leadership shown to achieve it.

Following discussion, Executive Team noted the report.

6. Interim Audit Report Digital Strategy

Gayle Fitzpatrick introduced Interim Audit Report Digital Strategy, copies of which had been previously circulated.

The Executive Team (ET) was invited to:

- note the update on Interim Audit Report Digital Strategy.

During discussion, Executive Team congratulated colleagues for the strong overall conclusion from the audit considering the increased risk associated with Digital Strategy. Executive Team welcomed the increased resilience in delivering on the digital strategy with Digital Service team now up to full capacity.

Following discussion, Executive Team noted the report.

Gayle Fitzpatrick left the meeting.

7. Health Safety and Wellbeing Update

Martin Walker provided Executive Team with an update on Health Safety and Wellbeing.

It was advised that metrics measuring flu and Covid19 have decreased the past week with 5 internal colleagues posting sickness absences.

Additionally, Martin advised desk booking statistics continued to increase across Glasgow and Edinburgh offices.

8. Draft Remco agenda: 7 March 2023

Susan Burgess, HR Assistant Manager joined the meeting.

Executive Team reviewed and noted the proposed agenda for the meeting of Remco on 7 March 2023.

Susan Burgess left the meeting.

9. Draft Executive Team agenda: 7 February 2023

Executive Team reviewed the proposed agenda for the meeting of 7 February 2023.

Additional items:

- Kenny Oliver to bring an update on I&Q.
- Action tracker to be added as a separate paper on a monthly basis.

- Remove Item:
- Hotlist of Emerging Audit Risks – this will now be presented at the next Leadership Group.

10. 2023 Executive Team Planner and Action Tracker

Executive Team reviewed the 2023 Executive Team Planner and Action Tracker.

11. Any other business

Executive Team discussed any further business and shared reflections on engagements and meetings recently attended. Further Executive Team members advised each other of upcoming engagements.

12. Review of meeting

Executive Team reflected on the meeting.

13. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- International Engagement
- Internal Audit reports on BMS & Digital Strategy
- Best Companies 2023

14. Date of next meeting: 7 February 2023

The next meeting of Executive Team will take place on 7 February 2023.

Minutes

Executive Team



Tuesday 7 February 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Kenny Oliver
John Cornett
Vicki Bibby
Antony Clark
Jack Nixon (Minutes)
Margaret Barton (Observing)

Apologies:

No apologies were received.

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services
David Loudon, Senior HR Advisor, Human Resources, Corporate Services
Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services
Nicola Paton, Digital Project Manager, Digital Services, Corporate Services
Ethan Bayne, Digital Security Specialist, Digital Services, Corporate Services
Martin McLauchlan, Policy Manager, Performance Audit and Best Value
Nicola Constable, Executive Officer, Business Support Services, Corporate Services

1. Minutes of meeting on 31 January 2023

The draft minutes dated 31 January 2023 were considered. Executive Team agreed that this were an accurate record of the meetings subject to minor amendment.

2. Confidential item

This item was subject to a separate confidential minute.

3. Q3 People data reporting

Susan Burgess, HR Assistant Manager, Corporate Services and David Loudon, Senior HR Advisor, Corporate Services, joined the meeting.

Susan Burgess and David Loudon introduced the Q3 People data reporting paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Offer comment on areas of the enhanced workforce data infographic where additional detail and/or less granularity may be considered appropriate.
- Note the position regarding the limitations of some forms of data analysis.
- Agree on what basis (i.e. monthly, quarterly, biannually or annually) and at which forums (Executive Team, Board or to the Chief Operating Officer, relevant People Lead) certain types of workforce analytics may be considered optimal to balance identifying any important trends while mitigating extraneous interim reporting.

During discussion, Executive Team welcomed the newly formatted report, specifically the use of benchmarking to other audit agencies and the use of trend analysis.

Executive Team advised additional narrative around the data would be beneficial in highlighting any issues requiring attention by the Executive Team. Additionally, it was advised some metrics would benefit from targets to provide further understanding of performance.

Following discussion, Executive Team advised of additional metrics to be included and advised some narrative would provide clarity. Executive Team thanked the team for the report.

David Loudon left the meeting.

4. Review staff handbook policy: Lease car policy update

Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services, joined the meeting with Susan Burgess.

Stuart Dennis and Susan Burgess introduced the Review staff handbook policy: Lease car policy update, copies of which had been previously circulated.

Executive Team was invited to:

- Approve the minor changes as tracked to our current policy at appendix one.
- Consider the options available.
- Agree the proposed recommendation to put to our Human Resources and Remuneration Committee as set out in paragraph twenty.

During discussion, Executive Team were provided with an update and Stuart agreed to consult with PCS on options 1, 2 & 3 report back to Executive Team.

Action – Stuart Dennis to liaise with PCS on options 1, 2 and 3 and feedback to Executive Team.

5. Review staff handbook policy: Lothian pension fund policy statement review

Stuart Dennis and Susan Burgess introduced the Review staff handbook policy: Lothian pension fund policy statement review, copies of which had been previously circulated.

The Executive Team was invited to:

- Agree the proposed change at paragraph seven in the policy statement (attached as appendix one) in advance of launching the new Shared Salary Sacrifice Additional Voluntary Contribution (SSSAVC) scheme.

Following discussion, Executive Team approved the recommendation and Susan Burgess advised colleagues would be notified in approximately two weeks' time.

Stuart Dennis and Susan Burgess left the meeting.

6. Digital security update

Nicola Paton, Digital Project Manager, Digital Services, Corporate Services and Ethan Bayne, Digital Security Specialist, Digital Services, Corporate Services, joined the meeting.

Nicola Paton and Ethan Bayne introduced the Digital security update, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the digital security risk profile.
- Note the ongoing and planned actions to mitigate digital risks.
- Note the summary threat matrix at appendix 1.
- Agree, subject to any agreed amendments, that the report be submitted to the Audit Committee.

During discussion, Executive Team agreed that there are significant digital security threats around and welcomed the reassurance provided by the detailed update. DST confirmed increased resilience due to full establishment and previously dormant projects were now being progressed, including mandatory training to all staff on phishing emails following poor results previously.

Executive Team discussed the timeline of completion dates for some projects were in 2026, however were reassured that work was being carried out presently.

Following discussion, Executive Team welcomed the reassurance provided around project completion dates and training for all staff. Additionally, Executive Team advised Strengthening Cyber Resilience and Recovery training should be delivered to Executive Team before mid-2023 as a priority.

Action – Executive Team ‘Strengthening Cyber Resilience and Recovery’ training to be carried out by mid-2023 to ensure business continuity.

Nicola Paton and Ethan Bayne left the meeting.

7. Health Safety and Wellbeing update

Martin Walker provided Executive Team with an update on Health Safety and Wellbeing.

8. Draft Accounts Commission Committees' agendas: 23 February 2023

Martin McLauchlan, Policy Manager, Performance Audit and Best Value, joined the meeting.

Executive Team reviewed and noted the proposed agendas for the meeting of the Accounts Commission Committees on 23 February 2023.

It was advised the Current Audit issues would be delivered by Controller of Audit.

Martin McLauchlan left the meeting.

9. Draft Audit Committee agenda: 7 March 2023

Executive Team reviewed and noted the proposed agenda for the meeting of the Audit Committee on 7 March 2023.

10. Draft Executive Team agenda: 21 February 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 21 February 2023.

11. Draft Confidential Executive Team agenda: 21 February 2023

Executive Team reviewed and noted the proposed agenda for the Confidential meeting of Executive Team on 21 February 2023.

12. 2023 Executive Team planner and action tracker

Nicola Constable, Executive Officer, Business Support Services, Corporate Services, joined the meeting.

Executive Team reviewed the 2023 Executive Team planner and action tracker. It was agreed the action trackers would feature monthly on the agenda.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to outstanding items and the tracker was amended to reflect these.
- (b) 2023 Confidential Executive Team action tracker – Executive Team advised of updates to outstanding items and the tracker was amended to reflect these.

Nicola Constable left the meeting.

13. Any other business

Executive Team discussed any further business and shared reflections on engagements and meetings recently attended. Further Executive Team members advised each other of upcoming engagements.

Kenny Oliver provided an update on recent discussions with AQA regarding the status of ICAEW quality reviews.

Action - Vicki Bibby to obtain a further update from Elaine Boyd and feedback.

14. Review of meeting

Executive Team reflected on the meeting.

15. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Q3 People data reporting
- Digital security update
- Staff conference 2023

16. Date of next meeting: 21 February 2023

The next meeting of Executive Team will take place on 21 February 2023.

Minutes

Executive Team

Tuesday 21 February 2023, 10.00am
Hybrid Meeting (EH1, EH2 and TEAMS)

Present:

Stephen Boyle (Chair)
Kenny Oliver
Vicki Bibby (Teams)
Antony Clark
Margaret Barton (Minutes)

Apologies:

John Cornett

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services
Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services
Sharon Kewley, Business Support Manager, Corporate Services
Martin McLaughlin, Policy Manager, Performance Audit and Best Value

Declaration of Interest

Martin Walker declared an interest at Item 9 on the agenda, and it was agreed that he should remain for this part of the meeting.

1. Minutes of meeting on 7 February 2023

The draft minutes dated 7 February 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

It was noted that the Annual Statement of Control Process and Q3 Data Incident Loss Reports were approved by correspondence.

Confidential minutes of meeting on 7 February 2023

The draft minutes dated 7 February 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

The Review of cooperation between Internal Audit and External Audit 2023 was circulated on 20 February 2023 by correspondence and Executive Team noted the paper.

2. Internal audit recommendations progress report

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services, joined the meeting.

Gayle Fitzpatrick introduced the Internal audit recommendations progress report, copies of which had been previously circulated.

The Executive Team was invited to:

Note the progress on the implementation of outstanding audit recommendations.

During discussion, Executive Team were provided with an update and Gayle advised that the residual actions from the previous internal auditor (BDO) would be incorporated into a future version of the report.

Following discussion, Executive Team noted the progress report.

3. Review of risk register

Martin Walker and Gayle Fitzpatrick introduced the Review of risk register paper, copies of which had been previously circulated.

Executive Team was invited to:

- Consider the updated risk register.
- Determine whether additional management action is required.
- Agree, subject to any amendments, the risk register be submitted to the Audit Committee meeting of 7 March 2023.

During discussion, Executive Team were asked to note changes contained within the risk register and those detailed within the appendix.

The Executive Team discussed the risks, the risk profile and risk mitigations. Executive Team focussed on the cyber threat and response risks, noted that the Cyber Response Strategy was being developed and welcomed the plan for a cyber incident response session in the coming months.

Gayle highlighted the planned review of business continuity planning, confirming this report would be presented to Executive Team then Audit Committee.

After further discussion the Executive Team approved the risk register, subject to the agreed amendments, for submission to the Audit Committee on 7 March 2023 and thanked Gayle for the update.

Action – Martin Walker to provide Executive Team with an update via correspondence, of timings for the planned cyber incident simulation.

4. Review of risk management framework

Martin Walker and Gayle Fitzpatrick introduced the Review of risk management framework paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the review of the RMF.

- Agree that the updated RMF, subject to any required amendments, be submitted to the Audit Committee for approval at its meeting on 7 March 2023.

Following discussion, Executive Team approved the updated Risk Management Framework, subject to some minor amendments and the approach to the proposed risk 'deep dives' in 2023.

Following further discussion, Executive Team supported the paper for submission to the Audit Committee at their meeting on 7 March 2023.

Gayle Fitzpatrick left the meeting.

5. Q3 Financial performance report

Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services, joined the meeting.

Stuart Dennis introduced the Q3 Financial performance report, copies of which had been previously circulated.

The Executive Team was invited to note the financial results for the nine months to 31 December 2022.

During discussion, Executive Team noted the current financial position and pressures due to audit delivery timing, costs, pension fund as well as inflationary costs.

Executive Team agreed that the main risk related to the uncertainty in the first year of the new audit appointments and sought assurances from Stuart as to the actions that could be taken to help mitigate some of the risks.

Executive Team noted the importance of timely and accurate time recording data and agreed that an all-staff communication would be issued to this effect.

Following discussion, Executive Team asked for a verbal update of the latest financial position at next week's Executive Team Meeting (28th February).

Following discussion, Executive Team agreed to the recommended budget adjustment and thanked Stuart for the Q3 update.

Action – Vicki Bibby to issue an all-staff communication on the need for timely and accurate time recording.

6. 2022/23 Accounting policies, key accounting estimates and judgements

Stuart Dennis introduced the 2022/23 Accounting policies, key accounting estimates and judgements paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the submission of the 2022-23 Accounting policies, key accounting estimates and judgements to the Audit Committee meeting on 7 March 2023.

2022/23 Year End Statutory Accounts Timetable

The Executive Team was invited to:

- Agree that the timetable for the completion of the Statutory Accounts for the Year ended 31 March 2023 be presented to the Audit Committee for approval.

During discussion, Executive Team agreed the reports and the changes to the accounting policies and the standard timetable.

Action – Stuart Dennis to provide a verbal update at Executive Team meeting on 28th February.

Stuart Dennis left the meeting.

7. Developing hybrid working

Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services and Sharon Kewley, Business Support Manager, Corporate Services joined the meeting

Martin Walker, Susan Burgess and Sharon Kewley introduced the Developing hybrid working paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the update and considerations.
- Discuss and provide feedback on the proposed approaches to hybrid working set out in paragraphs 36 – 44.

The Executive Team were provided with an overview of the current position in terms of hybrid working. There was considerable discussion relating to the definition of hybrid working and perceptions of colleagues on this, the business needs of the organisation, the benefits of in person working and the broader impact on organisational culture.

The Executive Team considered the relevant points and objectives and agreed that a further paper would be brought to an Executive Team soon.

Action – Martin Walker/Susan Burgess/Sharon Kewley to prepare an updated report to include communications, timescales, metrics and approaches to hybrid working to Executive Team on 22/03.

8. Equality Impact Assessment: Hybrid working

Martin Walker, Susan Burgess and Sharon Kewley introduced the Equality Impact Assessment: Hybrid working paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the progress on the implementation of outstanding audit recommendations.

Following discussion, Executive Team agreed the recommendations and thanked Susan, Sharon and Martin for the work on the report.

Action – Susan Burgess/Sharon Kewley to arrange publication of the EIA on to website.

Sharon Kewley left the meeting.

9. Confidential item

This item was subject to a separate confidential minute.

10. Health Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

11. Draft Accounts Commission agenda: 9 March 2023

Martin McLauchlan, Policy Manager, Performance Audit and Best Value joined the meeting.

Executive Team reviewed and noted the proposed agenda for the meeting of the Accounts Commission on 9 March 2023 and suggested that:

- Item 17 (PWF) be removed from the agenda as further discussions were taking place.
- Item 11 to be updated to reflect that only the Controller of Audit would cover this item and it would now be considered as a private item.

Martin McLauchlan left the meeting.

12. Draft Executive Team agenda: 21 February 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 21 February 2023.

13. Any other business

Executive Team discussed any further business and shared reflections on engagements and meetings recently attended. Further Executive Team members advised each other of upcoming engagements.

Kenny Oliver advised Executive Team members of upcoming I&Q communications and activities in March.

14. Review of meeting

Executive Team reflected on the meeting.

15. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Internal Audit Recommendations
- Q3 Financial Performance
- Best Companies 2023

16. Date of next meeting: 28 February 2023

The next meeting of Executive Team will take place on 28 February 2023.

Minutes

Executive Team



Tuesday 28 February 2023, 10.00am
Hybrid Meeting (EH1, EH2 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Jack Nixon (Minutes)

Apologies:

Antony Clark

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gemma Diamond, Audit Director, Performance Audit and Best Value
Jillian Matthew, Senior Manager, Performance Audit and Best Value
Nathalie Cornish, Audit Officer, Performance Audit and Best Value
Tim Bridle, Audit Manager, Audit Services
Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services
David Loudon, Senior HR Advisor, Human Resources, Corporate Services
Michelle Borland, Head of Organisational Development, Innovation and Quality
Business Jigsaw team
Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services

1. Minutes of meeting on 21 February 2023

The draft minutes dated 21 February 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

The Scottish Government Covid-19 Inquiry paper was circulated on 27 February 2023 by correspondence and Executive Team noted the paper.

Confidential minutes of meeting on 21 February 2023

The draft minutes dated 21 February 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

2. 2021-2023 Mainstreaming Equality progress report

Gemma Diamond, Audit Director, Performance Audit and Best Value, Jillian Matthew, Senior Manager, Performance Audit and Best Value and Nathalie Cornish, Audit Officer, Performance Audit and Best Value, joined the meeting.

Gemma Diamond introduced the 2021-2023 Mainstreaming Equality progress report, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider and approve the draft mainstreaming report.
- Comment on progress against the equality outcomes.
- Agree plans for publication and promotion of the report as set out in paragraphs 7 and 8.

During discussion, Executive Team advised its full support of the comprehensive paper and agreed it emphasised the organisations interests. Executive Team discussed the arrangements in place for working parents and working mothers. It was agreed this would be evaluated in more detail.

Following discussion, Executive Team agreed to evaluate arrangements around working parents/mothers.

Action – Evaluate arrangements in place for working parents and working mothers.

Action – Kenny Oliver to review L&D around human rights and equalities

Gemma Diamond, Jillian Matthew and Nathalie Cornish left the meeting.

3. 2022 National Fraud Initiative in Scotland

Tim Bridle, Audit Manager, Audit Services, joined the meeting.

Tim Bridle introduced the 2022 National Fraud Initiative in Scotland paper, copies of which had been previously circulated.

Executive Team was invited to:

- Note the Public Audit Committee's interest in extending the National Fraud Initiative to include other bodies in receipt of significant amounts of public funding that do not fall under the remit of the AGS or Accounts Commission (paras 4 and 9-11).
- Consider whether the planned approach to engaging with relevant stakeholders about the potential expansion of the NFI in Scotland is reasonable (paras 18 and 21).
- Note that this is exploratory work and any potential pilot exercise will be complex and may take some time to complete.
- Agree to receive updates on progress with this work.

During discussion, Executive Team agreed there was an advantage for audited bodies in the plans outlined in the paper. Executive Team advised of some target areas for the expansion of the NFI. It was agreed any resource implications would be minor however should be accounted for in future SCPA submissions.

Following discussion, Executive Team agreed to the recommendations.

Tim Bridle left the meeting.

4. 2022 Gender Pay Gap report

Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services and David Loudon, Senior HR Advisor, Human Resources, Corporate Services, joined the meeting.

Susan Burgess introduced the 2022 Gender Pay Gap report, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the Gender Pay Gap and findings from the snapshot date of 31 March 2022.
- Approve the report for external publication.

During discussion, Executive Team welcomed the reports finding that the gender pay gap has narrowed for the second consecutive year to 7.1%. Further Executive Team discussed the difficulties with the horizontal analysis and whether the report should be expanded to include more genders.

Following further discussion, Executive Team approved the report for publication, subject to amendments.

Action – Susan Burgess and David Loudon to liaise with Scottish Government around best practice on presentation.

Susan Burgess and David Loudon left the meeting.

5. Our purpose workstream: Public Audit in Scotland consultation report

Michelle Borland, Head of Organisational Development, Innovation and Quality, joined the meeting.

Michelle Borland introduced the Our purpose workstream: Public Audit in Scotland consultation report, copies of which had been previously circulated.

The Executive Team was invited to:

- Review and discuss the conclusions and recommendations in the draft consultation report (pages 18-23 of Appendix one).
- Advise on how it would like to see the recommendations reflected in drafts of PAIS and the new corporate plan.
- Note the upcoming milestones for the project from March 2023 to May 2023.

During discussion, Executive Team thanked the team for the detailed update and report. It was agreed there was wide commonality between internal and external stakeholders on the

value of the PAiS exercise. Executive Team discussed public awareness and agreed further rationale should be added and reflected in outcomes.

Following discussion, Executive Team noted the upcoming milestones for the project.

Action – Simon Ebbett/Michelle Borland to liaise with Jigsaw consultants to use quotes at Audit Scotland Conference.

Action – Michelle Borland to liaise with consultants around adding further rationale on ‘public awareness’.

Michelle Borland left the meeting.

6. Forecast work in progress position for in-house audit work – verbal update

Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services, joined the meeting.

Stuart Dennis introduced the Forecast work in progress position for in-house audit work – verbal update.

During discussion, Executive Team thanked Stuart for the reassurance around the update. It was agreed Executive Directors would continue to closely monitor audit delivery to achieve the income recognition figure required.

Following discussion, Executive Team agreed to continue to receive weekly updates from Stuart on progress. It was agreed if any issues arise then it would be presented at Executive Team meeting.

Action – Stuart Dennis to provide update via correspondence weekly on audit delivery and income recognition.

Stuart Dennis left the meeting.

7. Health Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

8. Draft Executive Team agenda: 8 March 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 8 March 2023.

9. Any other business

Executive Team discussed any further business and shared reflections on engagements and meetings recently attended. Further Executive Team members advised each other of upcoming engagements.

- Vicki Bibby advised Executive Team of a staff informal lunch with Improvement Service in office, date to be confirmed.

- Martin Walker introduced the COVID Inquiry paper which had been circulated by correspondence. Executive Team discussed any associated risk with participation and any consequential resource implications. It was agreed Audit Scotland should engage with inquiry team in due course.

Action – Martin walker to bring back to Executive team meeting on 08/03 to clarify internal governance of the response.

Action – Martin Walker to liaise with legal team on forming response to inquiry team

10. Review of meeting

Executive Team reflected on the meeting.

11. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- PAiS
- Gender Pay Gap Report
- 2021-2023 Mainstreaming Equality progress report

12. Date of next meeting: 8 March 2023

The next meeting of Executive Team will take place on 8 March 2023.

Minutes

Executive Team

Wednesday 8 March 2023, 10.00am
Hybrid Meeting (EH1, EH2 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Antony Clark
Miranda Nicoll (Minutes)

In attendance:

Kirsty Gibbins, Communications Advisor, Corporate Services
Martin Walker, Director of Corporate Support, Corporate Services
Ian Metcalfe, Corporate Performance Office, Corporate Services
Gemma Diamond, Audit Director, Performance Audit and Best Value
Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services
Sharon Kewley, Business Support Manager, Corporate Services
Nicola Constable, Executive Officer, Corporate Services

1. Minutes of meeting on 28 February 2023

The draft minutes dated 28 February 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

2. Internal Events proposals

Kirsty Gibbins, Communications Advisor, Corporate Services joined the meeting.

Kirsty Gibbins introduced Internal Events proposals, copies of which had been previously circulated.

The Executive Team was invited to:

- Review and approve the proposed approach.

The paper outlines 2021/22 achievements and proposals for the future management and delivery of corporate events within Audit Scotland. The proposal retains elements of the 2021 and 2022 programmes whilst taking a slightly different approach to retain knowledge and learning gained and the support function for those interested in events.

During discussion, Executive Team thanked Kirsty for the report, confirmed their support for the approach, highlighted consideration of timing of events and a request to retain oversight of the programme, particularly 'Our work' events.

Stephen Boyle joined the meeting

Following further discussion, Executive Team noted ongoing work around the wider Communications and Engagement Strategy, Best Companies results, and Staff Conference feedback that will inform the future programme.

Following discussion, Executive Team approved the proposed approach, subject to assurances around oversight are provided.

Action: Kirsty to consider how to bring oversight assurance to Executive Team.

Action: Kirsty send an update on timescales for the internal Communications & Engagement strategy and liaise with Kenny to feed into the paper in advance.

Kirsty Gibbins left the meeting.

3. Confidential item

This item was subject to a separate confidential minute.

4. Confidential item

This item was subject to a separate confidential minute.

5. Policies on Freedom of Information, Data Protection and Environmental Information

Ian Metcalfe, Corporate Performance Officer, Corporate Services joined the meeting.

Ian Metcalfe introduced Policies on Freedom of Information, Data Protection and Environmental Information.

The Executive Team was invited to:

- Note the Policies Freedom of Information, Data Protection and Environmental Information ahead of them going to the Board.

During discussion, Executive Team noted ongoing external work relating to both policies which may result in significant changes throughout the year or as part of next year's review cycle.

Following further discussion, Executive Team agreed the Freedom of Information and Data Protection and Environmental Information policies be presented to the Board for approval, subject to minor amendments.

Action: Ian Metcalfe to make minor amendments before submitting to the April Board meeting for approval.

6. Internal Audit report of Green Futures

Gemma Diamond, Audit Director, Performance Audit and Best Value joined the meeting.

Ian Metcalfe and Gemma Diamond introduced Internal Audit report of Green Futures, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the report of Green Futures.

During discussion, Executive Team thanked the team for the report, noted the good practice and low level recommendations for continued improvement.

Following discussion, Executive Team noted the internal audit report of Green Futures.

Ian Metcalfe and Gemma Diamond left the meeting.

7. Lone Working Policy

Susan Burgess, HR Assistant Manager, Human Resources, Corporate Services and Sharon Kewley, Business Support Manager, Corporate Services joined the meeting.

Susan Burgess and Sharon Kewley introduced the Lone Working policy, copies of which had been previously circulated.

Executive Team is invited to:

- Consider the Lone Working Policy Review (Appendix One) and consider the proposed changes
- Note the Lone Working Risk Assessment (appendix two)
- Approve the revised Lone Working Policy

During discussion, Executive Team noted the key change was the inclusion of the lone working risk assessment, previously referred to in the general risk assessment.

Following discussion, Executive Team thanked Sharon and Susan for the clear and concise policy and approved the changes to the revised Lone Working Policy.

Action: Susan to share the revised policy on Yammer with all colleagues.

Susan Burgess and Sharon Kewley left the meeting.

8. Health Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

9. Draft Board agenda: 4 April 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Board on 4 April 2023.

During discussion, Executive Team noted the Partnership Working Framework would be included on the agenda alongside the draft Public Audit in Scotland and Audit Scotland corporate plan.

Action: MW/VB/SB meet offline to discuss the Partnership Working Framework – Martin to share the draft version in advance.

Action: Business Support Services to consider 2024 Board and Accounts Commission dates in April to avoid school holidays and not to be held in the same week.

10. Draft Executive Team agenda: 15 March 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 15 March 2023.

Executive Team noted the agenda for 21 March 2023 was looking full.

Action: Agreed to extend ET from 9am start on 21 March 2023.

11. 2023 Executive Team planner and action tracker

Nicola Constable, Executive Officer, Business Support Services, Corporate Services, joined the meeting.

Executive Team reviewed the 2023 Executive Team planner and action tracker. It was agreed the action trackers would feature monthly on the agenda.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to outstanding items and the tracker was amended to reflect these.
- (b) 2023 Confidential Executive Team action tracker – Executive Team advised of updates to outstanding items and the tracker was amended to reflect these.

During discussion Executive Team noted an update from John Cornett on potential clients seeking fully remote audits (under Estate Strategy action). John will circulate a short paper via correspondence with further information at the end of March.

During discussion, Executive Team noted an update on the Ethics Policy and agreed to re-circulate to the Board with highlighted changes, for approval.

Action: John to circulate a paper on audit delivery and complete remote working to Executive Team via correspondence at the end of March.

Action: Kenny to submit Ethics Policy to the Board – via correspondence or at the April Board meeting.

Action: Martin to liaise with Nicola on dates/timescales for an update paper on Developing Hybrid Working before submitting to Remuneration Committee.

Action: Nicola to update the action tracker following the discussion.

Nicola Constable left the meeting.

12. Any other business

Executive Team discussed any further business and shared reflections on engagements and meetings recently attended. Further Executive Team members advised each other of upcoming engagements.

Executive Team noted the finalised arrangements for the Staff Conference next week.

13. Review of meeting

Executive Team reflected on the meeting.

14. Management Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Internal events
- Approved policies
- GFT report
- I&Q roles update
- Staff Conference

15. Date of next meeting: 15 March 2023

The next meeting of Executive Team will take place on 15 March 2023.

Minutes

Executive Team

Wednesday 15 March 2023, 11.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Antony Clark
Lynne Hainsworth (Minutes)

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Ian Metcalfe, Corporate Performance Officer, Corporate Services
Gemma Diamond, Audit Director, Performance Audit and Best Value
Simon Ebbett, Communications Manager, Corporate Services

1. Minutes of meeting on 8 March 2023

The draft minutes dated 8 March 2023 were considered. Executive Team agreed that these were an accurate record of the meeting with minor amendments on the Action Tracker.

Minutes of Confidential Meeting on 8 March 2023

The draft minutes of the Confidential Meeting dated 8 March 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

2. Q3 Corporate Performance Reporting

Ian Metcalfe, Corporate Performance Officer, Corporate Services joined the meeting.

Martin Walker introduced the Q3 Corporate Performance report, copies of which had been previously circulated. Highlighting that the paper provides visual and contextual progress from previous iterations with a focus for being a template for an aligned set of reporting frameworks.

The Executive Team was invited to:

- Review the performance in Q3 set out below and in appendix 1.
- Consider the issues affecting performance and the actions identified.
- Consider whether any additional management action is required in any other areas.
- Review and provide feedback on the content and format of the new performance report.

- Agree the report, subject to any required amendments, is presented to Board meeting on 4 April 2023.

The Executive Team welcome the progress that had been made and that this was an evolving piece of work. Specific comments were made in relation to highlighting mitigation in relation to red indicators to provide assurance of action being taken.

It was agreed that before the report is issued to the Board the Executive Team would review and approve the updated report via correspondence.

Action: Ian to update Board report and have circulated to Executive Team for approval.

Ian Metcalfe left the meeting.

3. 2022/23 Audit Scotland Annual Report and Accounts

Simon Ebbett joined the meeting.

Simon introduced the 2022/23 Audit Scotland Annual Report and Accounts.

The Executive Team was invited to:

- Approve the structure and key themes for the Audit Scotland Annual Report and Accounts 2023/24.
- Note the timeline including key production and sign off dates.

Following discussion, Executive Team noted and approved the structure and key themes of the report and the timeline including key production and sign off dates.

4. Stakeholder Engagement

Gemma Diamond joined the meeting.

Gemma introduced the Stakeholder Engagement paper.

The Executive Team was invited to:

- Discuss the content and suggest edits and additions.
- Approve the paper for discussion with the Board on 4 April 2023.

During discussion, Executive Team noted the scope of the project and the connections to the wider insights Project, improving intelligence gathering and coordinating and streamlining engagement.

During discussion, Executive Team advised that the narrative requires some further work to be more purposeful and impactful, enquired about the use of metrics to measure success and suggested some more information is provided in relation to costs, delivery and impact.

Following discussion, Executive Team agreed an updated Stakeholder Engagement paper be circulated via correspondence for approval before submission to Audit Scotland's Board meeting on 4 April 2023.

Action: Simon/Gemma to make suggested amendments/additions to the report and circulate via correspondence to Executive Team for approval.

Executive Team thanked Gemma and Simon for their work to date.

Gemma Diamond and Simon Ebbett left the meeting.

5. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

6. Draft Executive Team agenda: 15 March 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 21 March 2023.

7. 2023 Executive Team planner and action tracker

The Planner was agreed to be in order.

8. Any other business

There was no further business.

9. Review of meeting

Executive Team reflected on the meeting.

10. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

11. Date of next meeting: 15 March 2023

The next meeting of Executive Team will take place on 21 March 2023 at 9.30am.

Minutes

Executive Team

Tuesday 21 March 2023, 09.30am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Antony Clark
Nicola Constable (Minutes)

In attendance:

Gemma Diamond, Audit Director, Performance Audit and Best Value
Michelle Borland, Head of Organisational Improvement, Innovation and Quality
Simon Ebbett, Communications Manager, Corporate Services
Susan Burgess, Head of Human Resources, Corporate Services
Michael Oliphant, Audit Director, Audit Services
Gordon Robertson, Learning and Development Assistant Manager, Corporate Services
Laura Spencer, Senior HR Advisor, Corporate Services
Blyth Deans, Interim Secretary to the Accounts Commission

1. Minutes of meeting on 15 March 2023

The draft minutes dated 8 March 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

2. Estate Strategy proposals

Martin Walker introduced the Estate Strategy proposals, copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the proposal to seek Board approval for an extension of the office lease at West Port in Edinburgh with a view to reducing the actual floor space required by up to a third.
- Approve the proposal to seek Board approval to increase the office accommodation capacity and extend the existing lease requirement in Glasgow to meet increased demand.

During discussion, Executive Team recognised the challenges of capacity in the Glasgow office and noted the feedback from colleagues as part of the engagement.

Following discussion, Executive team approved the proposals and for the paper to be submitted to the Board subject to minor amendments.

3. Strategic Improvement Programme: review

Gemma Diamond, Audit Director, Performance Audit and Best Value and Michelle Borland, Head of Organisational Improvement, Innovation and Quality joined the meeting.

Gemma and Michelle introduced the Strategic Improvement Programme: review, copies of which had been previously circulated.

Executive Team was invited to:

- Agree the proposed criteria for SIP projects, and the refreshed list of projects within the SIP programme.
- Agree the proposed membership and timings of the SIP Programme Board.
- Agree the paper for onward consideration by the Board on 4 April 2023.

During discussion, Executive Team welcomed this phase to streamline the projects to ensure the Programme focuses on transformational projects and they link to the delivery of our corporate priorities.

Following discussion, Executive Team agreed to the criteria to agree SIP projects going forward and approved the paper for submission to the Board, subject to minor amendment and an update communication to be provided to the organisation.

Gemma to circulate an updated paper to the ET prior to Board.

4. Our purpose workstream: Public Audit in Scotland and Corporate Plan

Simon Ebbett, Communications Manager, Corporate Services joined the meeting.

Michelle and Simon introduced Our purpose workstream: Public Audit in Scotland and Corporate Plan, copies of which had been previously circulated.

The Executive Team was invited to:

- Review and feedback on the outline structure and early draft content for PAIS and the corporate plan.
- Review and approve a proposal for a programme of annual public opinion surveys at an estimated cost of about £2500 a year.
- Agree the proposals for changing the timescales for finalising these strategic documents. The key reasons for proposing this change are outlined in paragraph 11.
- Delegate sign off of these draft strategic documents to the Chief Operating Officer for onward consideration by the Board and Accounts Commission in April.

During discussion, Executive Team agreed to the outline structures and provided further suggestions for content, as well as feedback on the Outcomes to ensure they improve quality of our reporting and recommendations .

Following discussion, Executive Team welcomed the initial draft outputs and following amendments the drafts will be taken to Accounts Commission and Audit Scotland Board in April, agreed the governance arrangement around final sign-off and the postponement of the surveys until the reports have been published.

Michelle Borland, Gemma Diamond and Simon Ebbett left the meeting.

5. Apprenticeship proposal

Susan Burgess, Head of Human Resources, Corporate Services, Gordon Robertson, Learning and Development Assistant Manager, Corporate Services and Laura Spencer, Senior HR Advisor, Corporate Services joined the meeting.

Susan, Gordon and Laura introduced Apprenticeship proposal, copies of which had been previously circulated.

Executive Team was invited to:

- Note the research, variety of options available and our current position on apprenticeships at Audit Scotland.
- Agree and encourage each business group to consider introducing (or enhancing the existing) apprenticeship programmes as part of our integrated future workforce planning.
- Note that the new, integrated workforce plan for 2024/25 should be with Executive Team for consideration in September/ October 2023 and apprenticeships should form part of that planning and approach.

During discussion, Executive Team noted the ambition and key benefits apprentices would bring to the whole organisation as well what we would be offering back to address inequalities. Executive Team also acknowledged the areas we would need to implement and develop to support colleagues to ensure successful apprenticeships.

Following discussion, Executive Team thanked the team for the paper and agreed with the proposals, with an update paper to return to approve next steps and communication to the organisation.

Action: Susan to provide a paper to Executive Team describing the next steps.

Gordon Robertson and Laura Spencer left the meeting.

6. 2023-24 Draft Workforce plan for Audit Scotland

Michelle Borland re-joined the meeting.

Susan introduced the 2023-24 Draft Workforce plan for Audit Scotland, copies of which had been previously circulated.

Executive Team was invited to:

- Note the plans to develop the workforce planning process in 2023.
- Approve the draft workforce plan for 2023/24 attached as appendix one.
- Approve the proposed staffing establishment for 2023/24 which has been considered by each of the business group people leads and set out in appendix one within the report.
- Agree that, subject to any amendments and updates to the end of year figures, this report can be submitted to the Remuneration and Human Resources Committee (Remco) meeting of 16 May 2023.

During discussion, Executive Team noted the overview and update on workforce planning proposals but highlighted the preference for the report to be forward looking to assist with the identifying opportunities and workforce capacity issues.

Following discussion, Executive Team approved the draft workforce plan, subject to minor amendments, for submission to Remco prior to internal publication, and agreed to hold a separate discussion on the development of the People Strategy in advance of the upcoming business planning processes.

Action: Nicola to arrange People Strategy Meeting

Susan Burgess and Michelle Borland left the meeting.

7. Audit Quality update

Kenny Oliver introduced the Audit Quality update, copies of which had been previously circulated.

Executive Team was invited to:

- Note the paper and to ask any questions of clarification.
- Given that this is the first update of its kind, provide support for the nature and content of the update, or provide thoughts on changes to be made in advance of the next update.

During discussion, Executive Team noted the volume of improvement activity, areas of progress and the suggestion of the composite action plan going forward.

Following discussion, Executive Team welcomed the update and look forward to receiving the quality review results shortly which will be shared with the organisation in due course.

8. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

9. Draft Accounts Commission agenda: 13 April 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Accounts Commission on 13 April 2023, requesting the re-addition of the COO quarterly update.

10. Draft Executive Team agenda: 5 April 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 5 April 2023.

11. 2023 Executive Team planner

The Planner was agreed to be in order.

12. Any other business

Executive Team discussed any further business.

13. Review of meeting

Executive Team reflected on the meeting.

14. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

15. Date of next meeting: 5 April 2023

The next meeting of Executive Team will take place on 5 April 2023 at 10.00am.

Minutes

Executive Team

Wednesday 5 April 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Antony Clark
Lynne Hainsworth (Minutes)

Apologies:

Stephen Boyle

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Sharon Kewley, Business Support Manager, Corporate Services
Nicola Constable, Executive Officer, Business Support Services
Gordon Robertson, Learning and Development Assistant Manager, Corporate Services
Jonathan Austin, Best Companies
Simon Ebbett, Communications Manager, Corporate Services

1. Minutes of meeting on 21 March 2023

The draft minutes dated 21 March 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Approval of the Corporate Performance Report *via* correspondence was confirmed.

2. Confidential item

This item was subject to a separate confidential minute.

3. 2023 Executive Team planner and action tracker

Nicola Constable, Executive Officer, Business Support Services, Corporate Services, joined the meeting.

Executive Team conducted their review of the 2023 Executive Team planner and action tracker.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to the outstanding items to be reflected in the tracker.
- (b) 2023 Confidential Executive Team action tracker – Executive Team noted the updates to the outstanding actions.

During discussion, Executive Team agreed the context of actions to be captured going forward.

Nicola Constable left the meeting.

4. 2023 Data insights Best Companies results

Gordon Robertson, Learning and Development Assistant Manager, Corporate Services, Jonathan Austin, Best Companies and Simon Ebbett, Communications Manager, Corporate Services joined the meeting.

Gordon, Jonathan and Simon introduced 2023 Data Insights Best Companies results, copies of which had not been previously circulated. Johnathan then gave a comprehensive presentation on the results.

Executive Team was invited to consider the results of the Best Companies survey and share observations with Jonathan Austin from Best Companies.

Executive Team discussed the main areas of concern that could be focused on for improvement to help colleagues have a better experience in the organisation.

Following detailed discussion Executive Team agreed the next steps and look forward to discussing further as a Leadership Group later this month.

Gordon Robertson, Jonathan Austin, and Simon Ebbett, left the meeting

5. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing. This was noted by Executive Team.

6. Draft Executive Team agenda: 18 April 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 18 April 2023.

7. Any other business

Executive Team discussed any further business.

8. Review of meeting

Executive Team reflected on the meeting.

9. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

10. Date of next meeting: 18 April 2023

The next meeting of Executive Team will take place on 18 April 2023 at 10.00am.

Minutes

Executive Team



Tuesday 18 April 2023, 10.00am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
John Cornett
Kenny Oliver
Jack Nixon (Minutes)

Apologies:

Antony Clark

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Susan Burgess, Head of Human Resources, Corporate Services
Sharon Kewley, Business Support Manager, Corporate Services
Gordon Robertson, Learning and Development Manager, Innovation and Quality
Stuart Dennis, Corporate Finance Manager, Corporate Services
Owen Smith, Senior Manager, Audit Quality and Appointments
Helena Gray, Controller of Audit, Accounts Commission

1. Minutes of meeting on 5 April 2023

The draft minutes dated 5 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Confidential minutes of meeting on 5 April 2023

The draft minutes dated 5 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Correspondence

Approval of the Draft Accounts Commission Committees Agendas 27 April via correspondence was confirmed.

2. 2022-23 Internal audit reports

Martin Walker, Director of Corporate Support, Corporate Services, Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services, Susan Burgess, Head of Human Resources, Corporate Services and Sharon Kewley, Business Support Manager, Corporate Services, joined the meeting.

Martin walker introduced the 2022-23 Internal audit reports, copies of which had been previously circulated.

Hybrid working

Executive Team advised it was satisfied with the strong result and highlighted the level of detail included about the evolving hybrid working policy required amendment before being made widely available. It was agreed it should be presented at Leadership Group in May, subject to the amendments above.

Workforce planning

Executive Team welcomed the report and agreed with the three medium level recommendations and the timelines for completion were appropriate. It was agreed that succession planning is to be led by Vicki Bibby and Susan Burgess.

Follow-up review

Executive Team welcomed and noted the strong result.

Action: Edit down the granular details of Hybrid working policy within the report ahead of presenting to Leadership Group – Martin Walker.

Action: Gayle Fitzpatrick to liaise with Wiley Bissett around Skill Matrixes.

Susan Burgess and Sharon Kewley left the meeting.

3. 2023 Annual review of business continuity arrangements

Martin Walker and Gayle Fitzpatrick introduced 2023 Annual review of business continuity arrangements, copies of which had been previously circulated.

Executive Team was invited to:

- Note the annual review of our Business Continuity arrangements.
- Approve the Policy and Objectives attached as an appendix to this report.
- Note that the detailed incident recovery plans have been updated (these are available here).
- Agree that, subject to revisions, these be recommended to the Audit Committee meeting on 16 May 2022.
- Note that minor revisions to the plans may take place during the year as appropriate (to reflect updates to team composition or amendments to contact details).

During discussion Executive Team discussed minor amendments to made to the covering paper of the policy. It was agreed the reference to the Accounts Commission can be removed as they have their own business continuity arrangements.

Following detailed discussion Executive Team agreed responsibility sits with Corporate Governance and advised it was satisfied for the report to be presented at Audit Committee, subject to minor amendments.

4. 2022-23 Annual assurance reports

Martin Walker and Gayle Fitzpatrick introduced the 2022-23 Annual assurance reports, copies of which had not been previously circulated.

Executive Team is invited to:

- Note the suite of reports set out in the tables below.
- Subject to any amendments approve the submission of the following reports:
 - Review of performance management arrangements (Audit Committee 16 May 2023).
 - Data incidents/ loss (Audit Committee 16 May 2023).
 - Complaints (Board 23 May 2023).
- Note the circulation of other annual assurance reports via correspondence as set out in the table below.
- Note the next tranche of annual assurance reports and dates for Executive Team consideration.

Review of performance management and arrangements

Executive Team was invited to:

- Note the performance management arrangements in place.
- Note the ongoing and planned performance management developments in 2023/24.
- Agree, subject to any amendment, this report be submitted to Audit Committee on 16 May 2023.

Report on data incidents/ loss

Executive Team was invited to:

- Note the report.
- Agree, subject to any amendments, that this report be submitted to Audit Committee on 16 May 2023.

Report on complaints

Executive Team was invited to:

- Note the report.
- Agree, subject to amendments, this report be submitted to the Audit Scotland Board on 23 May 2023.

During discussion Executive Team advised the Accounts Commission and the Audit Scotland Board were pleased with the progress of the review of performance management and arrangements and looked forward to further updates.

Following detailed discussion Executive Team noted the reports and agreed for them to be submitted to the Audit Scotland Board and Audit Committee respectively.

Gayle Fitzpatrick left the meeting.

5. Equality, diversity and inclusion update

Susan Burgess re-joined the meeting with Gordon Robertson, Learning and Development Manager, Innovation and Quality.

Executive Team was invited to:

- Note the progress made against our Mainstreaming Equality outcomes 2&3.
- Agree the proposals for year three in our ED&I action plan, attached as appendix one.

During discussion Executive Team thanked colleagues for a detailed paper. It was advised an overall 12-month timeline of training provided for colleagues would be beneficial to review. Executive Team discussed the interconnectedness to the new corporate plan and advised Susan & Gordon to liaise with Simon Ebbett on the Equalities section.

Following detailed discussion Executive Team agreed for the training under Appendix 1: Learning and Development to be mandatory across the organisation.

Action: Susan Burgess and Gordon Robertson to liaise with Simon Ebbett about Corporate Plan and wording for equalities.

Action: Kenny Oliver and Gordon Robertson to look at scheduling of training and produce a 12-month plan for review as part of wider L&D plan.

Susan Burgess and Gordon Robertson left the meeting.

6. Future audit fee arrangements

Stuart Dennis, Corporate Finance Manager, Corporate Services and Owen Smith, Senior Manager, Audit Quality and Appointments, joined the meeting.

Executive Team was invited to:

- Discuss the content of this report.
- Approve a preferred option for the remainder of this audit appointment.

During discussion Executive Team thanked colleagues for the work carried out so far and agreed the paper is the first in a series to reach a decision. Executive Team discussed the level of feedback received from fee letters for the latest appointment round and concluded there had been considerable negative reaction.

Following detailed discussion Executive Team agreed to the following:

- Stuart Dennis to set up a staff session around fee setting – timetable to come back to Executive Team.

- Stuart & Owen to come back to Executive Team with further paper with narrative around options for review.
- Kenny Oliver to provide input around projected increased costs and potential efficiencies around audit delivery.
- Outline fee setting opportunities and phasing options, expanding on last year's work.
- Map out how the Accounts Commission is sighted on developments.

Stuart Dennis and Owen Smith left the meeting.

7. Confidential item

This item was subject to a separate confidential minute.

8. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing and confirmed all metrics were moving in a positive direction. This was noted by Executive Team.

9. Draft Executive Team agenda: 25 April 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 25 April 2023.

10. 2023 Executive Team planner

The Planner was agreed to be in order.

11. Any other business

Executive Team discussed any further business.

- Executive Team was made aware of AQA engaging in discussions with Audit firms around early positions of audits. It was agreed that Executive Team would be kept up to date with developments.
- Martin walker advised of upcoming power outage and advised he would issue comms to all staff.
- Kenny Oliver advised Executive Team that Gordon Robertson had been successful in the recruitment for L&D Manager.

12. Review of meeting

Executive Team reflected on the meeting.

13. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

14. Date of next meeting: 25 April 2023

The next meeting of Executive Team will take place on 25 April 2023 at 10.00am.

Minutes

Executive Team

Tuesday 25 April 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
John Cornett
Antony Clark
Kenny Oliver
Jack Nixon (Minutes)

Apologies:

No apologies

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
David McGurk, Service Delivery Manager, Digital Services, Corporate Services
Dharshi Santhakumaran, Senior Manager, Performance Audit and Best Value
Fiona Caffyn, Correspondence Officer, Performance Audit and Best Value
Elaine Boyd, Director, Audit Quality and Appointments, Corporate Services
Owen Smith, Senior Manager, Audit Quality and Appointments, Corporate Services
Parminder Singh, Audit Quality & Appointments Manager, Audit Quality and Appointments, Corporate Services
John Gilchrist, Manager, Audit Quality and Appointments, Corporate Services
Blyth Deans, Interim Secretary of the Accounts Commission,

1. Minutes of meeting on 18 April 2023

The draft minutes dated 18 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Confidential minutes of meeting on 18 April 2023

The draft minutes dated 18 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Correspondence

Approval of the following annual reports via correspondence was confirmed.

- 2022-23 Annual report on bribery and fraud.
- 2022-23 Annual report on hospitality and gifts.
- 2022-23 Annual report on whistleblowing.

2. 2022-23 Annual report on information governance and security

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services and David McGurk, Service Delivery Manager, Digital Services, Corporate Services joined the meeting.

Gayle Fitzpatrick introduced the 2022-23 Annual report on information governance and security, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the contents of this report.
- Agree, subject to amendments, this report be submitted to the Audit Scotland Board on 23 May 2023.

During discussion Executive Team thanked all colleagues for a detailed report and confirmed it had passed the recent ISO27001 with only a minor nonconformity around the cyber response plan which David Robertson is working on at present. Additionally Executive discussed potential savings around Citrix and agreed for Martin Walker to liaise with Stuart Dennis.

Following detailed discussion Executive Team noted the report and agreed for it to be presented at the Audit Scotland Board in May, subject to minor amendments.

Action: Martin Walker to discuss potential savings around Citrix contract expiring with Stuart Dennis and feedback to Executive Team.

David McGurk left the meeting.

3. 2023-24 Internal audit plan

Martin Walker and Gayle Fitzpatrick introduced the 2023-24 Internal audit plan copies of which had been previously circulated.

During discussion Executive Team highlighted some areas requiring clarification, specifically the wording on page 5, referring to Performance Audits and Best Value Audits. Executive team discussed the sequencing of the internal audit plan and agreed the importance of the flexibility moving forward. There was also a discussion on the added value that the review of PABV methodology would provide, and consideration of alternative reviews that the internal audit team could undertake.

Following detailed discussion Executive Team noted the report. It was agreed that contract management of appointed auditors should be incorporated into the Procurement and Appointment of Appointed Auditors plan.

Action: Kenny Oliver to liaise with Gayle Fitzpatrick to reword section on Performance Audit & Best Value Audits on page 5 of the internal report.

Action: Gayle Fitzpatrick to liaise with Wylie Bissett around Procurement on page 6 of report and ensure it includes management of appointed auditors.

Gayle Fitzpatrick left the meeting.

4. 2022-23 Annual report on correspondence and whistleblowing

Dharshi Santhakumaran, Senior Manager, Performance Audit and Best Value and Fiona Caffyn, Correspondence Officer, Performance Audit and Best Value joined the meeting

Dharshi introduced the 2022-23 Annual report on correspondence and whistleblowing, copies of which had not been previously circulated.

Executive Team is invited to:

- Consider and agree the contents of the 2022/23 Annual Report on Correspondence and Whistleblowing, prior to its submission to the Audit Scotland Audit Committee. The report will be published on our website in June 2023.

During discussion Executive Team agreed correspondence levels have increased and agreed we should engage with audited bodies post correspondence requests where appropriate. It was agreed for future editions of this report that further education and colleges would be reclassified as a sector as their own to bring in line with other Audit Scotland reporting.

Following detailed discussion Executive Team approved the report to be presented at Audit Committee, subject to amendments.

Action: Martin Walker to discuss branding colours in exhibits with Simon Ebbett.

Dharshi Santhakumaran and Fiona Caffyn left the meeting.

5. Confidential item

This item was subject to a separate confidential minute.

6. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing and confirmed all metrics were moving in a positive direction and that there were no Covid related absences last week. This was noted by Executive Team.

7. Draft Accounts Commission agenda: 11 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 11 May 2023.

Blyth Deans confirmed Item 13 is normally taken at FAAC meeting but is being considered at May's Accounts Commission meet instead. It will then revert to FAAC.

Action: Blyth Deans to feedback context around item 12.

Action: Blyth Deans to change the title of item 14 - Delays in reporting – appointed auditors.

Blyth Deans left the meeting.

8. Draft Audit Committee agenda: 16 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Audit Committee on 16 May 2023.

- Item 7 to be removed as it is covered in Item 28.
- Item's 6 & 8 to be moved into private session.
- Kenny Oliver to liaise with John Gilchrist around Item 20.
- Item 16 is for approval.
- Item 18 is for assurance.

Action: Martin Walker, Gayle Fitzpatrick & Vicki Bibby to discuss combining Q4 financial and performance reports.

9. Draft Executive Team agenda: 2 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 2 May 2023.

- Kenny Oliver advised he would be changing Item 7 to Quality Actions Update.
- Helena Gray to present a paper on Accounts Commission: roles and responsibilities at Executive Team meeting – date to be confirmed.

10. 2023 Executive Team planner

The Planner was agreed to be in order.

11. Any other business

Executive Team discussed any further business.

12. Review of meeting

Executive Team reflected on the meeting.

13. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

14. Date of next meeting: 2 May 2023

The next meeting of Executive Team will take place on 2 May 2023 at 10.00am.

Minutes

Executive Team

Tuesday 2 May 2023, 10.00am
Hybrid Meeting (EH1, EH2 and TEAMS)

Present:

Stephen Boyle (Chair)
Vicki Bibby
John Cornett
Antony Clark
Kenny Oliver
Helena Gray
Jack Nixon (Minutes)

Note: Stephen Boyle welcomed Helena Gray to her first Executive Team meeting since joining the Audit Scotland Executive Team.

Additionally, Stephen Boyle chaired this week's meeting as Vicki Bibby was attending virtually.

Apologies:

No apologies

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Governance, Corporate Services
Ian Metcalfe, Corporate Performance Officer, Governance, Corporate Services
Sara Tait, Corporate Support Officer, Governance, Corporate Services
Stuart Dennis, Corporate Finance Manager, Finance, Corporate Services
Paul O'Brien, Director of Quality and Support, Innovation and Quality
Nicola Constable, Executive Officer, Business Support Services, Corporate Services

1. Minutes of meeting on 25 April 2023

The draft minutes dated 25 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Confidential minutes of meeting on 25 April 2023

The draft minutes dated 25 April 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Correspondence

Approval of the following annual reports via correspondence was confirmed subject to minor amendments.

- Annual Review of Terms of Reference.

- Policy on the provision of Non-Audit Services by Audit Scotland's External Auditor.

2. Scottish Covid-19 Inquiry

Martin Walker introduced Scottish Covid-19 Inquiry, copies of which had been previously circulated.

Executive Team was invited to:

- Approve the submission, subject to any required amendments.
- Note next steps, with a view to issuing the submission to the Inquiry Team on 10 May 2023.

During discussion Executive Team thanked Martin Walker for the extensive work in compiling this report. It was noted that there had been a substantive volume of work carried out around the impact of Covid-19 and the last scheduled report around Covid had been published (Paragraph 21).

Following detailed discussion Executive Team approved the submission subject to amendments, ahead of submission to the Inquiry team. Any amendments were agreed to be sent to Martin Walker directly.

3. Review of risk register

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services joined the meeting.

Martin Walker and Gayle Fitzpatrick introduced the Review of risk register, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider the updated risk register.
- Determine whether additional management action is required.
- Agree, subject to any amendments, the risk register to submitted to the Audit Committee for its meeting on 16 May 2023.

During discussion Executive Team noted the new risk, M5 around failure to provide appropriate support for the Auditor General for Scotland/ Accounts Commission in order that they fulfil their statutory responsibilities effectively. It was agreed the wording was too vague and requires further work, as well as an evaluation on the risk scoring.

Additionally Executive Team discussed Risks A1 & A2 and advised they would always be high and agreed that the report should be explicit that the actions are more preventative rather than mitigating.

Following discussion Executive Team agreed for the risk register to submitted to the Audit Committee for its meeting on 16 May 2023, subject to amendments.

Action – Martin Walker, Gayle Fitzpatrick & Vicki Bibby to review risk M5.

Action – John Cornett, Kenny Oliver and Martin Walker to discuss the link between audit delivery (Risk A4), capacity and productivity offline to provide some rearticulation.

Action – Martin Walker & Gayle Fitzpatrick to liaise with Gemma Diamond on any risk around the Strategic Improvement Programme (SIP).

Gayle Fitzpatrick left the meeting.

4. Annual report on freedom of information and environmental information 2022/23

Ian Metcalfe, Corporate Performance Officer, Corporate Services and Sara Tait, Corporate Support Officer, Corporate Services joined the meeting.

Gayle Fitzpatrick, Ian Metcalfe and Sara Tait introduced the 2022-23 Annual report on correspondence and whistleblowing, copies of which had been previously circulated.

The Executive Team was invited to:

- Review the performance in 2022/23.
- Consider whether any additional management action is required.
- Agree, subject to any amendments, that this report be submitted to Board on 23 May 2023.

During discussion Executive Team were advised the number of FOI requests had doubled from previous years and attributed this as the reason for the fall in response rate. It was advised 17 requests were received in one day and the complexity of the requests had increased during the period.

Following detailed discussion Executive Team approved the report to be presented at the upcoming Audit Scotland Board meeting, subject to amendments discussed.

Action – Executive Team requested where a high-profile stakeholder is requesting FOI or taking us to SIC that it is communicated to the Executive Team and Correspondence Team the same way as correspondence is at present (Martin Walker).

Gayle Fitzpatrick, Ian Metcalfe and Sara Tait left the meeting.

5. Q4 Financial Report

Stuart Dennis, Corporate Finance Manager, Corporate Services joined the meeting.

Stuart Dennis introduced the Q4 financial performance report, copies of which had been previously circulated.

The Executive Team was invited to note the financial results for the twelve months to 31 March 2023.

During discussion Executive Team advised it was very pleased to see a small surplus and see Audit Scotland meeting its financial obligations. The surplus was attributed to business groups not being fully up to establishment.

Following detailed discussion Executive Team thanks Stuart for the work completed on this and noted the report.

Stuart Dennis left the meeting.

6. Draft Transparency Report

Paul O'Brien, Director of Quality and Support joined the meeting.

Paul O'Brien introduced the Draft Transparency Report, copies of which had been previously circulated.

The Executive Team was invited to consider the draft Transparency Report for 2022 and comment on its format, structure and content.

Executive Team discussed the sequencing of the Transparency report in relation to the Quality of Public Audit in Scotland (QPAS), and Paul advised he would liaise with Audit Quality and Appointments (AQA) for future editions of the report.

Following detailed discussion Executive Team agreed it was an accurate reflection of the present Audit Quality across Audit Scotland and agreed the direction of travel is encouraging. It was noted that the actions will further improve Audit Quality as they progress.

Paul O'Brien left the meeting.

7. Quality Actions update

Kenny Oliver introduced the Quality Actions update, copies of which had been previously circulated.

The Executive Team (ET) is invited to:

- Note the paper and to ask any questions of clarification.
- Approve the paper for inclusion on the Audit Committee agenda on 16 May 2023.
- Consider if this should also be brought to the attention of the Accounts Commission.

During discussion Executive Team advised that the current report represents where the action plan is at present. It was agreed there was potentially too much information to digest in the report and it may not be beneficial to present to Audit Committee in its current form.

Following detailed discussion Executive Team agreed for Kenny Oliver to present an update report to advise Audit Committee to communicate that the action plan is being addressed on the back of the QPAS and Transparency Report.

Action – Kenny Oliver to produce a summarised report to present at Audit Committee rather than the full Quality Actions update presented to Executive Team.

8. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing and confirmed all metrics were moving in a positive direction and that there were no Covid related absences last week.

Desk bookings had increased in Edinburgh and the Hybrid-working survey had an approximate response rate of 50%. Martin Walker advised key themes would be reported to Executive Team at a future date.

9. Draft Board agenda: 23 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of the Board on 23 May 2023.

10. Draft Executive Team agenda: 9 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 9 May 2023.

11. 2023 Executive Team planner and action tracker

Nicola Constable, Executive Officer, Business Support Services, Corporate Services, joined the meeting.

Executive Team conducted their review of the 2023 Executive Team planner and action tracker.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to the outstanding items to be reflected in the tracker.
- (b) 2023 Confidential Executive Team action tracker – Executive Team noted the updates to the outstanding actions.

During discussion, Executive Team agreed the context of actions to be captured going forward.

Nicola Constable left the meeting.

12. Any other business

Executive Team discussed any further business.

Following the conclusion of the recruitment campaign for the post of Performance Audit and Best Value Business Manager, which identified two high calibre candidates for the post, Executive Team considered the benefits of creating a Business Manager post within Audit Services Group at an informal meeting on Friday 28 April. It was agreed that the creation of the post would result operational efficiencies by releasing front-line audit staff from non-client facing activities and administrative tasks. The Corporate Finance Manager confirmed on 28 April 2023 that recurring budget was available for the post and that a longer-term

funding arrangement would be developed through future years budgets. Executive Team agreed to the creation of the Audit Services Group Business Manager post with the detailed funding arrangement coming back to Executive Group in the next month.

Vicky Bibby provided Executive Team colleagues with an update on the new Audit Scotland Corporate plan. It was advised there is still some work to do to align it with Public Audit in Scotland (PAiS).

13. Review of meeting

Executive Team reflected on the meeting.

14. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

15. Date of next meeting: 9 May 2023

The next meeting of Executive Team will take place on 9 May 2023 at 10.00am.

Minutes

Executive Team

Tuesday 9 May 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Antony Clark
Kenny Oliver
Jack Nixon (Minutes)

Apologies:

Helena Gray

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
David Robertson, Digital Services Manager, Digital Services
Susan Burgess, Head of Human Resources, Corporate Services
Elaine Boyd, Director, Audit Quality and Appointments
Owen Smith, Senior Manager, Audit Quality and Appointments
Gemma Diamond, Director, Innovation and Quality
Michelle Borland, Head of Organisational Improvement, Innovation and Quality
Simon Ebbett, Communications Manager, Corporate Services
Gordon Robertson, L&D Assistant Manager, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Stuart Dennis, Corporate Finance Manager, Corporate Services

1. Minutes of meeting on 2 May 2023

The draft minutes dated 2 May 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Correspondence

Approval of the following annual reports via correspondence was confirmed subject to minor amendments.

- Internal Audit Progress report.
- Governance Statement and Certificate of Assurance.

2. Information security management policy review

David Robertson, Digital Services Manager, Digital Services joined the meeting.

David Robertson introduced Information security management policy review, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the updated policy and provide approval prior to submission to the Board for final sign off.

During discussion Executive Team were advised of some minor amendments to the policy which reflects the current organisational make up of Executive Team.

Following detailed discussion Executive Team noted the updated policy and approved for it to be presented at the upcoming Audit Scotland Board meeting, subject to minor amendments.

David Robertson left the meeting.

3. Staff handbook policy review

Susan Burgess, Head of Human Resources, Corporate Services joined the meeting.

Susan Burgess introduced Staff handbook policy review, copies of which had been previously circulated.

Executive Team was invited to:

- Note the report.
- Approve the proposed changes to both policies.

During discussion Executive Team was pleased to see the policy allowed for some flexibility and had been shaped by liaising with partner organisations to benchmark the policy. Susan Burgess agreed to feedback to Executive team around the policy's interaction with the disciplinary policy. Executive Team advised on some minor amendments which Susan agreed to incorporate.

Following discussion Executive Team approved the changes to the policies, subject to minor amendments discussed. It was agreed the amended policy would be circulated to the Chair of REMCO for information.

Susan Burgess left the meeting.

4. Audit Quality Framework approval

Elaine Boyd, Director, Audit Quality and Appointments and Owen Smith, Senior Manager, Audit Quality and Appointments joined the meeting.

Elaine Boyd and Owen Smith introduced Audit Quality Framework approval, copies of which had been previously circulated.

Executive Team was invited to:

- Agree that the Auditor General for Scotland and the Accounts Commission should approve the AQF prior to final approval by Audit Scotland's Board.
- Agree the recommendation to the Board to remove audit quality monitoring and arrangements, as they relate the operation of the AQF and its associated outputs, from the remit of Audit Scotland's Audit Committee.

During discussion Executive Team advised it would be beneficial to add a paragraph in the considerations section outlining the changes to sign off do not in any way dilute the responsibility but elevate it.

Following detailed discussion Executive Team agreed to the recommendations.

Elaine Boyd and Owen Smith left the meeting.

Addendum to minutes of 09 May 2023 – this item will no longer be considered at the upcoming Audit Scotland Board meeting as some further amendments are required.

5. Our purpose workstream: Public Audit in Scotland and Corporate Plan

Gemma Diamond, Director, Innovation and Quality, Michelle Borland, Head of Organisational Improvement, Innovation and Quality and Simon Ebbett, Communications Manager, Corporate Services joined the meeting.

Gemma Diamond, Michelle Borland and Simon Ebbett introduced Our purpose workstream: Public Audit in Scotland and Corporate Plan, copies of which had been previously circulated.

Executive Team was invited to:

- Review and feedback on the draft Audit Scotland Corporate Plan 2023-2028, attached at Appendix One, noting the discussion points summarised in paragraph six.
- Note the final milestones in the overall Our Purpose project.

During discussion Executive Team advised it was happy with where the draft Corporate Plan had got to so far but recognised it is still a work in progress. Executive Team advised the language and content used could be refined to be bolder and more ambitious. Additionally it was agreed the Values section required reworking and adding an introduction to emphasise why these are Audit Scotland's values.

Following discussion Executive Team noted the milestones in the overall Our Purpose project and advised of amendments to be incorporate into the new Corporate Plan.

Gemma Diamond, Michelle Borland and Simon Ebbett left the meeting.

6. 2023 Best Companies survey

Gordon Robertson, L&D Assistant Manager, Corporate Services joined the meeting.

Gordon Robertson introduced the 2023 Best Companies survey, copies of which had been previously circulated.

Executive Team was invited to:

- Consider and comment on the results of the Best Companies Survey.

Executive Team discussed the results and the timing of the next survey and confirmed it would be carried out earlier than usual in September. Executive Team advised it would be beneficial to provide more specific information about the actions being taken to address concerns raised. Additionally Executive Team agreed it would be appropriate to add that there is work going on in individual business groups to address specific business group related issues raised from the survey.

Following detailed discussion Executive Team confirmed the slides would be presented along with the summary paper at the Audit Scotland Board, subject to amendments.

Gordon Robertson left the meeting.

7. 2022-23 Internal audit financial planning

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services joined the meeting.

Gayle Fitzpatrick introduced 2022-23 Internal audit financial planning, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the report.

During discussion Executive Team was pleased to see the substantial level of financial assurance provided by the report. It was agreed the recommendations were both fair and accurate. Additionally Executive Team advised it may be beneficial to produce monthly budget reports for future years. It was agreed a timeline would be discussed at a future date.

Following detailed discussion Executive Team noted the report.

Gayle Fitzpatrick & Stuart Dennis left the meeting.

8. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing and confirmed all metrics were moving in a positive direction and that there were no Covid related absences last week. Desk bookings were slightly down for the past week.

Action – Martin Walker to circulate early results of Developing Hybrid-working survey via correspondence following the meeting.

9. Draft Audit Committee agenda: 6 June 2023

Executive Team reviewed and noted the proposed agenda for the meeting of the Board on 6 June 2023. Executive Team advised of some sequencing issues and Martin Walker agreed to amend the agenda to reflect these.

Gayle Fitzpatrick left the meeting.

10. Draft Executive Team agenda: 17 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 17 May 2023.

11. Any other business

Executive Team discussed any further business.

12. Review of meeting

Executive Team reflected on the meeting.

13. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

14. Date of next meeting: 17 May 2023

The next meeting of Executive Team will take place on 17 May 2023 at 10.00am.

Minutes

Executive Team

Wednesday 17 May 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Stephen Boyle
Vicki Bibby (Chair)
John Cornett
Kenny Oliver
Helena Gray
Jack Nixon (Minutes)

Apologies:

Antony Clark

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Ian Metcalfe, Corporate Performance Officer, Corporate Services
Sara Tait, Corporate Support Officer, Corporate Services
Kirsty Gibbins, Communications Advisor, Corporate Services
Gordon Robertson, Learning & Development Manager, Innovation and Quality

1. Minutes of meeting on 9 May 2023

The draft minutes dated 9 May 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Addendum to minutes of 9 May 2023 – Item 4 will no longer be considered at Audit Scotland Board meeting as some further amendments are required.

2. Q4 Corporate Performance report

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services, Ian Metcalfe, Corporate Performance Officer, Corporate Services and Sara Tait, Corporate Support Officer, Corporate Services, joined the meeting.

Gayle Fitzpatrick introduced the Q4 corporate performance report, copies of which had been previously circulated.

The Executive Team was invited to:

- Review the performance in Q4.
- Consider the issues affecting performance.

During discussion, Executive Team agreed that the report would see further changes from Q1 2023/2024, both presentational and content. It was agreed that future reports should differentiate between Audit Scotland and external firms for audit delivery to provide reassurance. It was highlighted that ongoing work is being carried out on TRS to improve accuracy between audit and non-audit time. It was agreed the report should be bolder in presenting this as the Board requested. Executive Team agreed it was comfortable with Wellbeing being categorised as Green but emphasised there is further improvement that can be achieved.

Following detailed discussion, Executive Team agreed the cover report should reflect inaccuracies with the current TRS and provide narrative that there is work ongoing to address the data with DST. Additionally, it was agreed the Audit Quality section should be amber. Executive Team agreed for the report to be presented at the upcoming Board meeting, subject to amendment.

Action – Kenny Oliver to link in with Ian Metcalfe & Gayle Fitzpatrick on narrative for I&Q establishment.

Action – Kenny Oliver to liaise with Ian Metcalfe & AQA regarding capturing data on audit delivery form external firms.

Action – Ian Metcalfe to liaise with Stuart Dennis to cross reference budget figures on Page 9 to clarify or provide further narrative around different reporting timeframes.

Action – Martin Walker & Ian Metcalfe to provide narrative on best companies work.

Gayle Fitzpatrick, Ian Metcalfe and Sara Tait left the meeting.

3. 2023-24 Internal Communications and Engagement strategy

Kirsty Gibbins, Communications Advisor, Corporate Services joined the meeting.

Kirsty Gibbins introduced the 2023-24 Internal communications and engagement strategy paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Review and feedback on the proposed strategy at Appendix 1.
- Approve the implementation of the strategy, pending any requested edits, and its recommendations for enhancing key communications from Executive Team in the immediate future.

During discussion, Executive Team was really pleased to see this discussion and unanimously agreed that communication between Executive Team and colleagues should be two-way. It was agreed the strategy should be reviewed by several colleagues to ensure it reflects what colleagues want to see from Executive Team members.

Following detailed, discussion Executive Team agreed the clarity and consistency of the message will be crucial and the strategy should act as a framework. Further, Executive Team approved the strategy, subject to amendments.

Action – Kirsty Gibbins to test the new Executive Team strategy with a sample of colleagues and feedback.

Action – Kirsty Gibbins to benchmark with other agencies for assurance and feedback.

Kirsty Gibbins left the meeting.

4. 2022-23 Health, Safety and Wellbeing report

Gordon Robertson, Learning and Development Manager, Innovation and Quality, joined the meeting.

Gordon Robertson introduced 2022-23 Health, Safety and Wellbeing report copies of which had been previously circulated.

The Executive Team was invited to:

- Discuss the report.
- Agree, subject to any amendments, it be submitted to the Audit Committee of 6 June 2023.

During discussion, Executive Team welcomed the decrease in absence rates but highlighted mental health absence rates as an area that requires further understanding. Gordon Robertson outlined the project to deliver mental health activities, supported by an external partner: - “Headtorch” in 2023 with the aim to build an Audit Scotland Mental Health Strategy and provide additional learning to all colleagues and line managers on mental health which was welcomed by Executive Team. It was agreed there should be some analysis on reasons for colleagues leaving the organisation in future reports.

Following detailed discussion, Executive Team agreed it would be beneficial to see the report more frequently than annually for assurance.

Gordon Robertson left the meeting.

5. Health, Safety and Wellbeing update

Martin Walker provided an update on Health Safety and Wellbeing.

Martin Walker advised the WHO had downgraded Covid 19 from being a global emergency. It was agreed this item would now focus primarily on the internal metrics.

6. Draft Audit Scotland Board meeting 6 June 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Audit Scotland Board meeting 6 June 2023.

Vicky Bibby and Stephen Boyle agreed to discuss presentation of Annual Accounts with the Chair of the Board to increase focus and prominence on agenda.

Action – Kenny Oliver & John Cornett to liaise with AQA to ensure QPAS is updated ahead of Board meeting.

Action – Martin Walker to look at sequencing of items on agenda.

7. Draft Executive Team agenda: 24 May 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 24 May 2023.

Item 5 - Audit Services Group additional resources to be removed and be presented as part of wider paper in June strategic session.

Item 3 - Audit Scotland 2022/23-2026-27 appointment changes to be removed and taken as correspondence due to the urgency. John Cornett to liaise with Accounts Commission Interim Chair and Interim Secretary on the process for confirming the appointments as soon as possible.

8. Any other business

Executive Team discussed any further business.

- Kenny Oliver raised *Best Value - Interactions with Councils* paper that Helena Gray had circulated. Kenny Oliver, John Cornett and Helena Gray discussed this after the meeting.
- Vicki Bibby advised Executive Team colleagues that all consultancy requests would be required to be presented at Executive Team meetings with a business case for support and a clear budget code. It was agreed this would run for the next 12 months.

9. Review of meeting

Executive Team reflected on the meeting.

10. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

11. Date of next meeting: 24 May 2023

The next meeting of Executive Team will take place on 24 May 2023 at 10.00am.

Minutes

Executive Team

Wednesday 7 June 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)



Present:

Vicki Bibby (Chair)
Stephen Boyle
John Cornett
Kenny Oliver
Helena Gray
Antony Clark
Laura Langdale (Minutes)

Apologies:

There were no apologies.

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Jennifer Ross, Audit and Business Support Team Leader, Corporate Services
Areti Magoufis, Audit and Business Assistant, Corporate Services
Cornilius Chikwama, Audit Director, Performance Audit and Best Value
Tim Bridle, Audit Manager, Performance Audit and Best Value
David Loudon, Human Resources, Assistant Manager, Corporate Services
Susan Burgess, Head of Human Resources, Corporate Services
Stuart Dennis, Corporate Finance Manager, Corporate Services

1. Minutes of meeting on 17 May 2023

The draft minutes dated 17 May 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 15 May 2023 – Approval of Audit Scotland appointment changes: 2022-23 2026-27, Accounts Commission draft agenda: 15 June 2023, Executive Team draft agenda: 7 June 2023 and Review of risk register via correspondence was confirmed.

Week commencing 29 May 2023 – Approval of internal audit recommendations progress report via correspondence was confirmed. Corporate forum support will be picked up as part of the wider BSS discussion taking place at next week's meeting.

2. 2023 Executive Team planner and action tracker

Jennifer Ross, Audit and Business Support Team Leader, Corporate Services and Areti Magoufis, Audit and Business Assistant, Corporate Services joined the meeting.

Executive Team conducted their review of the 2023 Executive Team planner and action tracker.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to the outstanding items to be reflected in the tracker.
- (b) 2023 Confidential Executive Team action tracker – Executive Team noted the updates to the outstanding actions.

During discussion, Executive Team agreed the context of actions to be captured going forward.

Jennifer Ross and Areti Magoufis left the meeting.

3. National Fraud Initiative – delivery

Cornelius Chikwama, Audit Director, Performance Audit and Best Value and Tim Bridle, Audit Manager, Performance Audit and Best Value joined the meeting.

Cornelius Chikwama introduced National Fraud Initiative paper (NFI), copies of which had been previously circulated.

The Executive Team was invited to:

- Note that counter-fraud activities are now embedded in the Innovation and Quality Group.
- Note the satisfactory progress made in transferring the NFI from Professional Support to PABV.
- Note progress with the current NFI exercise and expansion initiative.
- Consider the preferred organisational approach for completion of the current NFI exercise, including production of the report due in summer 2024.

During discussion, Executive Team were pleased to see continued progress being made. It was suggested we need to broaden our reach of NFI, we may need to use a twin track approach to get the relevant buy in including engaging with funders. It would also be good to consider how the options support the wider strategic objective.

Following detailed discussion, Executive Team were fully supportive of the option of increased central support and a further recommendation to set up a forum to discuss all fraud initiatives for wider audit work. Antony and Kenny will give a short verbal update to Executive Team on progress of this work in 3 months' time.

Action: Antony & Kenny to give a verbal update on progress of this work in 3 months' time.

Cornelius Chikwama and Tim Bridle left the meeting.

4. Enhanced workforce data capture

David Loudon, Human Resources, Assistant Manager, Corporate Services and Susan Burgess, Head of Human Resources, Corporate Services joined the meeting.

David Loudon introduced enhanced workforce data capture, copies of which had been previously circulated.

The Executive Team was invited to consider the proposal for enhanced workforce data capture and whether it is appropriate to approve, restrict or decline the recording of additional equalities information.

During discussion, Executive Team welcomed this important update and noted it was an evolving piece of work. To ensure we capture the correct data, it would be useful to see the types of questions we plan to ask. Further work is required on the quality impact assessment and more clarity in the action plan to ensure we can monitor the actions. A communications plan will be required for this work. Susan confirmed they are working with Business in the Community to agree our next steps.

Following discussion, Executive Team agreed on the direction of travel of this work and that Susan and David should come back to a future meeting to give an update including a detailed action plan.

Action: Susan and David to come back to a future meeting with a further update including a detailed action plan.

5. Sponsor licence

Stuart Dennis, Corporate Finance Manager, Corporate Services, joined the meeting.

Susan Burgess introduced Sponsor licence paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Confirm whether they wish to approve the proposal and associated costs for Audit Scotland to obtain a sponsor licence.
- If approval is provided, confirm whether they wish for Audit Scotland to apply for both a “worker” licence and a “temporary worker licence” which would enable Audit Scotland to employ workers on a permanent basis and an international secondment basis, respectively.
- If approval is provided, agree the maximum allocation to be issued.

During discussion, Executive Team suggested it would be useful to have a better understanding around international qualifications and how they compare to the UK, and we also need to check Disclosure Scotland are able to carry out the relevant checks on international candidates.

Following discussion, Executive Team acknowledged there are some candidate supply issues across the profession but there are other avenues we can explore for graduate

trainees. It was agreed this item will be discussed further at the Executive Team people discussion on 14 June 2023 where a decision will be made.

Stuart Dennis left the meeting.

6. Q4 People data reporting

David Loudon introduced Q4 People data reporting, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider and discuss the enhanced workforce data infographic and key findings.
- Note the position regarding the continued limitations of some forms of data analysis.
- Confirm whether any specific data should be shared on a monthly basis with Executive Directors and/or People Leads to allow more real time discussions to take place around wellbeing.

During discussion, Executive recognised and welcomed that individual groups review this data in detail, but noted it is important we look at the data collectively for the organisation. This is an important organisation overview of our people to help us make decisions that reaches across all we do. It was noted some further information could be included in this report, and there are some anomalies around the figures compared to the Q4 performance report, we must ensure this data matches.

Following discussion, Executive Team agreed going forward this report will be reviewed at Leadership Group, in line with the new remit and terms of reference for Leadership Group. Any people issue that needs escalated for wider organisation consideration, will come to Executive Team.

Action: Martin to liaise with Susan and Ian to ensure the performance reporting data matches the people data.

Action: Kenny to ask Gordon to liaise with Susan about ensuring L&D data is captured within the people report.

David Loudon and Susan Burgess left the meeting.

7. Health, Safety and Wellbeing update

Martin Walker confirmed this item will be removed from Executive Team as a standing item and an update will come to this meeting as and when appropriate.

8. Draft Executive Team agenda: 20 June 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 20 June 2023.

9. Any other business

There was no further business.

10. Review of meeting

Executive Team reflected on the meeting.

11. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

12. Date of next meeting: 20 June 2023

The next meeting of Executive Team will take place on 20 June 2023 at 11.30am.

Minutes

Executive Team

Tuesday 20 June 2023, 11.30am
Hybrid Meeting (EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
John Cornett
Kenny Oliver
Helena Gray
Jack Nixon (Minutes)

Apologies:

Antony Clark
Martin Walker, Director of Corporate Support, Corporate Services

In attendance:

Paul O'Brien, Director of Quality and Support, Innovation and Quality
David Robertson, Digital Services Manager, Corporate Services
Nicola Paton, Digital Programme Manager, Corporate Services

1. Minutes of meeting on 7 June 2023

The draft minutes dated 7 June 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 19 June 2023 – Covid 19 Lessons Learned Review via correspondence was confirmed.

2. Guidance on planning 2023/24 annual audits

Paul O'Brien, Director of Quality and Support, Innovation and Quality joined the meeting.

Paul O'Brien introduced Guidance on planning 2023/24 annual audits, copies of which had been previously circulated.

The Executive Team was invited to comment on the proposed approach to the guidance on planning 2023/24 annual audits.

During discussion, Executive Team were pleased for early sight of the guidance and discussed the guidance in relation to audit delivery. It was agreed that the guidance primary focus should be on audit quality. Executive Team advised Paul to incorporate some narrative on informal discussions with auditors into Para. 24. Specifically, guidance around

auditing climate change was highlighted as an area of priority that would evolve further in the future planning guidance.

Following discussion, Executive Team noted the report and the planned timeline for the Annual Audit Planning Conference. It was agreed the date for future conferences would be discussed and potentially be returned to October 2023.

Paul O'Brien left the meeting.

3. Cyber Incident Response Plan

David Robertson, Digital Services Manager, Corporate Services and Nicola Paton, Digital Programme Manager, Corporate Services joined the meeting.

David Robertson and Nicola Paton introduced Cyber Incident Response Plan (CIRP), copies of which had been previously circulated.

The Executive Team was invited to:

- Consider, discuss and approve the Cyber Incident Response Plan (CIRP).
- Note the ongoing development of the detailed response 'playbooks'.
- Note the planned Cyber Incident simulation session for Executive Team and other key members of the Incident Management Team scheduled for 15 August 2023.

During discussion, Executive Team acknowledged this was the biggest risk facing the organisation. Executive Team was pleased to see the continued evolution of the cyber incident plan and look forward to the scheduled cyber incident simulation session in August 2023. It was agreed the CIRP would be considered a live document and playbooks would be provided to relevant colleagues.

Following discussion, Executive Team approved the CIRP and noted the ongoing development of the response 'playbooks' which will be provided prior to the simulation to members of the incident management team.

David Robertson and Nicola Paton left the meeting.

4. Draft Executive Team agenda: 4 July 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 4 July 2023.

Executive Team advised that Item 7 - Cyber Incident Response Plan – follow up can be removed from the agenda.

5. Any other business

There was no further business.

6. Review of meeting

Executive Team reflected on the meeting.

7. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

8. Date of next meeting: 4 July 2023

The next meeting of Executive Team will take place on 4 July 2023 at 10.00am.

Minutes

Executive Team



Tuesday 4 July 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
Antony Clark
Kenny Oliver
Helena Gray
Jack Nixon (Minutes)

Apologies:

John Cornett

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services
Sara Tait, Corporate Support Officer, Corporate Services
David Loudon, HR Assistant Manager, Corporate Services
Stuart Dennis, Corporate Finance Manager, Corporate Services
Elaine Barrowman, Senior Audit Manager, Audit Services – Local Government
Mark MacPherson, Audit Director, Performance Audit and Best Value
Nicola Constable, Executive Officer, Corporate Services
Gemma Diamond, Director of Innovation and Transformation, Innovation and Quality
Rebecca Seidel, Senior Manager, Performance Audit and Best Value
Fiona Brannigan, Senior Auditor, Performance Audit and Best Value
Jillian Matthew, Senior Manager, Performance Audit and Best Value
Beverley Oakman, External Consultant
Kirsty Gibbins, Communication Adviser, Corporate Services

1. Minutes of meeting on 20 June 2023

The draft minutes dated 20 June 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 3 July 2023:

- Role profile for Accounts Commission Policy Officer via correspondence was confirmed.
- Role profile for Innovation and Quality via correspondence was confirmed.

- Executive Team Terms of Reference – note of meeting on 14 June 2023 via correspondence was confirmed.
- Strategic Discussion – note of meeting on 14 June 2023 via correspondence was confirmed.
- Covid-19 Lessons Learned report – note of meeting on 14 June 2023 via correspondence was confirmed. It was agreed that the report would be discussed at a future meeting of Executive Team (date tbc).

2. Minutes of Strategic Improvement Programme Board on 20 June 2023

The draft minutes dated 20 June 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

3. Public Services Reform (Scotland) Act – statement on exercise of public functions

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services and Sara Tait, Corporate Support Officer, Corporate Services joined the meeting.

Gayle Fitzpatrick and Sara Tait introduced Public Services Reform (Scotland) Act – statement on exercise of public functions, copies of which had been previously circulated.

The Executive Team was invited to:

- Review the draft statements.
- Subject to any amendments, approve the statements for publication on the Audit Scotland website.

During discussion, Executive Team advised the need to clarify what is defined as a saving, and this should be added into the report for transparency. Additionally, it was agreed that Martin Walker would evolve the content in corporate reports to include tracking efficiencies throughout the financial year. It was agreed that the content of *statement on Public Relations expenditure* would be evaluated for the next annual statement.

Following discussion, Executive Team approved the draft statements, subject to clarifications and amendments.

Action – Martin Walker to look at corporate reports to ensure the data is consistent - specifically stating savings and efficiencies and tracking progress throughout the year against targets.

Action – Gayle Fitzpatrick to clarify the definitions around efficiencies and savings for this report.

Action – Gayle Fitzpatrick to sense check figures for some items against the Audit Scotland annual report.

Action – Helena Gray/Antony Clark/ Kenny Oliver to advise Gayle of wording for the Sustainable Economic growth report.

Gayle Fitzpatrick and Sara Tait left the meeting.

4. Lease car update

David Loudon, HR Assistant Manager, Corporate Services and Stuart Dennis, Corporate Finance Manager, Corporate Services joined the meeting.

David Loudon and Stuart Dennis introduced Lease car update, copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the recommended proposal, noting that this will be subject to approval by the Human Resources and Remuneration Committee (Remco) in 2023.

During discussion, Executive Team confirmed it was appropriate to look at how this type of policy aligns in with the overall Green Futures strategy, in relation to mileage and the basket of cars available.

Executive Team agreed that the excess mileage liability should be examined further.

Following discussion, Executive Team agreed the following:

- Explore reducing mileage to ten thousand and lower per vehicle initially, with a review of the data to potentially reduce mileage further.
- Review cost liability for excess mileage.
- Evaluate the basket of cars available for colleagues ensuring it fits in with Audit Scotland's Green Futures strategy.
- Delegate authority to Vicki Bibby (COO) to liaise with Susan Burgess and PCS.

Action – Stuart Dennis to explore options to reduce mileage further as outlined in the proposal.

Action – Stuart Dennis & David Loudon to liaise with Vicky Bibby on basket of available cars, focusing on electric vehicles.

Action – Stuart Dennis & Vicki Bibby to discuss cost liability of excess mileage offline.

David Loudon and Stuart Dennis left the meeting.

5. Quality Update

Elaine Barrowman, Senior Audit Manager, Audit Services – Local Government joined the meeting.

Kenny Oliver and Elaine Barrowman introduced the Quality update report, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the paper and ask any questions of clarification.
- Confirm whether the action plan should be presented to the Board, Audit Committee and/or the Accounts Commission, and the procedures to do this.
- Confirm if the next Executive Team quarterly quality update is an appropriate time for the action plan to be brought back to Executive Team for consideration.
- At para 14, note the meeting held with Colin Crosby and determine next steps.

During discussion, Executive Team acknowledged the paper doesn't lay out all the quality activities but highlights the priorities and potential efficiencies. It was also agreed the recent cold review results were in keeping with the expected outcomes. Kenny Oliver confirmed that there will be a 'Quality Summit' later in 2023. Budgetary implications were discussed, and it was agreed that they would be implemented into the Audit Modernisation template and presented to the Strategic Improvement Programme Board (SIP) in September 2023.

Following discussion, Executive Team agreed progress has been positive and agreed that dates of when progress on some quality actions will be initiated, should be added prior to presenting at Audit Committee & Audit Scotland Board.

Action – Kenny Oliver to add dates to Quality Actions prior to submitting to Audit Committee and Audit Scotland Board.

Action – Budgetary considerations to be presented at the SIP Board meeting scheduled for September 2023.

Elaine Barrowman left the meeting.

6. Parliament Engagement update

Mark MacPherson, Audit Director, Performance Audit and Best Value and Nicola Constable, Executive Officer, Corporate Services joined the meeting.

Mark MacPherson and Nicola Constable introduced Parliament Engagement update, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the update on parliamentary engagement.
- Agree to completing an MSP survey in 2023.
- Note the proposal to renew relationships with the Parliament (clerks and SPICe).

During discussion, Executive Team & Mark McPherson thanked Nicola Constable for all the work on Parliamentary Engagement thus far. Executive Team agreed it was important for this relationship to have dedicated leadership and confirmed the relationship was in a good place at present. Additionally, it was noted that Stephen Boyle would be completing a Vlog to thank Audit Scotland colleagues for work with PAC and other committees now it is parliamentary summer recess.

Following discussion, Executive Team noted the report and agreed the MSP Survey should be carried out on an annual basis.

Mark MacPherson and Nicola Constable left the meeting.

7. Green Futures strategy

Gemma Diamond, Director of Innovation and Transformation, Innovation and Quality, Rebecca Seidel, Senior Manager, Performance Audit and Best Value and Fiona Brannigan, Senior Auditor, Performance Audit and Best Value joined the meeting.

Gemma Diamond, Rebecca Seidel and Fiona Brannigan introduced Green Futures strategy, copies of which had been previously circulated.

The Executive Team was invited to:

- Discuss and agree where overall accountability for achieving environmental targets should be positioned within Audit Scotland.
- Approve the Draft Green Futures Strategy including the governance structure, timeline and Executive Team reporting arrangements.
- Approve the Draft Environmental Policy, including roles and responsibilities.

During discussion, Executive Team thanked colleagues for an ambitious piece of work. It was agreed there is a collective ownership/ responsibility but agreed Kenny Oliver to be delegated responsibility. Additionally, Executive Team discussed the draft strategy should be linked with business planning, to provide more collective responsibility. Executive Team advised work around Green Futures should be less abstract in relation to climate change ambitions.

Following discussion, Executive Team agreed it was happy with the overall direction of the draft strategy however advised it was not in a position to approve it until it is delivered and integrated into business processes.

Action – Follow up discussion on audit judgements around climate change/ green targets and how Audit Scotland is measured internally.

Action – Executive Team to evaluate introducing Climate considerations to Executive Team decisions to mirror resourcing implications process.

Action – Green Futures Team to demonstrate how the strategy will be delivered and integrated into business process for the next iteration of the strategy.

Rebecca Seidel and Fiona Brannigan left the meeting.

8. Service user engagement

Jillian Matthew, Senior Manager, Performance Audit and Best Value and Beverley Oakman, External Consultant joined the meeting.

Gemma Diamond, Jillian Matthew and Beverley Oakman introduced the Service user engagement paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the conclusions from the consultancy work and the consideration of risks.
- Agree to the proposed approach as set out in paragraphs 20 to 23.

During discussion, Executive Team acknowledged the results in the report reflects the wider landscape challenges and agreed it is vital for Audit Scotland to include service users where appropriate as part of the audit work.

Following discussion, Executive Team noted the conclusions from the consultation and agreed to a principle-based agreement. It was agreed further work is required for full approval.

Action – Gemma Diamond, Jillian Matthew & Beverley Oakman to explore service design principles with Scottish Government and feedback the findings.

Gemma Diamond, Jillian Matthew and Beverley Oakman left the meeting.

9. Draft Executive Team agenda: 18 July 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 18 July 2023.

10. Any other business

There was no further business.

11. Review of meeting

Executive Team reflected on the meeting.

12. Executive Team Communications

Kirsty Gibbins joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Action – Kirsty Gibbins to issue Executive Team communications on SharePoint Online.

Kirsty Gibbins left the meeting.

13. Date of next meeting: 18 July 2023

The next meeting of Executive Team will take place on 18 July 2023 at 10.00am.

Minutes

Executive Team

Tuesday 18 July 2023, 10.00am
Hybrid Meeting (EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
Antony Clark
John Cornett
Jack Nixon (Minutes)

Apologies:

Stephen Boyle
Helena Gray
Kenny Oliver

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Kirsty Gibbins, Communications Adviser, Corporate Services
Sara Tait, Corporate Support Officer, Corporate Services
Susan Burgess, Head of Human Resources, Corporate Services
Ewan Walker, Senior Human Resources Adviser, Corporate Services
Areti Magoufis, Audit and Business Assistant, Corporate Services

1. Minutes of meeting on 4 July 2023

The draft minutes dated 4 July 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 7 July 2023:

- Procurement/ data processor terms paper was confirmed via correspondence.

Week commencing 11 July 2023:

- Audit Scotland website project update was confirmed via correspondence.

2. Developing our corporate social responsibility

Kirsty Gibbins, Communications Adviser, Corporate Services and Sara Tait, Corporate Support Officer, Corporate Services joined the meeting.

Kirsty Gibbins and Sara Tait introduced Developing our corporate social responsibility (CSR), copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the development of a CSR strategy for Audit Scotland.
- Review and approve the proposed approach for our future corporate fundraising, in particular the creation of a volunteering policy.

During discussion, Executive Team advised it is very supportive of principles outlined in the paper and agreed Audit Scotland already carries out several CSR activities. It was agreed that Kirsty and Sara would draft a CSR strategy and consult colleagues from business groups rather than forming a short-life working group before presenting back to Executive Team in due course. Additionally, it was agreed the strategy should look at the overall impact of the strategy and link in with HR for the People strategy and Martin Walker around procurement.

Executive Team discussed a volunteering policy and agreed it is supportive of its creation. It was agreed Executive Team would like to see further information on how the policy would operate, integrating a team element and what impact it would have and how it would contribute and interact with Audit Scotland's objectives.

Following discussion, Executive Team agreed it would like to see a draft CSR strategy and Volunteering policy at a future Executive Team meeting.

Action – Kirsty & Sara to draft CSR Strategy and come back to Executive Team at future date.

Action – Kirsty & Sara to liaise with HR to draft a Volunteer Policy as discussed.

Kirsty Gibbins and Sara Tait left the meeting.

3. Equality Impact Assessment – new occupational health provider

Susan Burgess, Head of Human Resources, Corporate Services and Ewan Walker, Senior Human Resources Adviser, Corporate Services joined the meeting.

Susan Burgess and Ewan Walker introduced Equality Impact Assessment (EQIA) – new occupational health provider, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the report and agree the actions as set out in the EQIA, attached as appendix one.
- Approve the EQIA for external publication.

During discussion, Executive Team were supportive of the proposal and welcomed that it had been shared with all relevant employee network groups and PCS.

Following discussion, Executive Team noted the report and approved the EQIA for external publication.

4. Equality Impact Assessment – new recruitment assessment provider

Susan Burgess and Ewan Walker introduced Equality Impact Assessment (EQIA) – new recruitment assessment provider, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the report and agree the actions as set out in the EQIA, attached as appendix one.
- Approve the EQIA for external publication.

During discussion, Susan and Ewan provided clarity around current supplier, Veredus and how they do not meet Audit Scotland's digital service requirements as they are not ISO 27001:2013 certified.

Following discussion, Executive Team noted the report and approved the EQIA for external publication.

Susan Burgess and Ewan Walker left the meeting.

5. Draft Executive Team agenda: 25 July 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 25 July 2023.

6. 2023 Executive Team planner and action tracker

Areti Magoufis, Audit and Business Assistant, Corporate Services joined the meeting.

Executive Team conducted their review of the 2023 Executive Team planner and action tracker.

- 2023 Executive Team action tracker – Executive Team advised of updates to the outstanding items to be reflected in the tracker.

During discussion, Executive Team agreed the context of actions to be captured going forward. Martin Walker provided updates on the several actions and advised they could be marked as complete.

It was agreed that the Whistleblowing Policy can be presented to Executive Team in November 2024, in relation to the action from Executive Team meeting 6 September 2022.

Areti Magoufis left the meeting.

7. Any other business

There was no further business.

8. Review of meeting

Kirsty Gibbins joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Action – Kirsty Gibbins to issue Executive Team communications on SharePoint Online.

Kirsty Gibbins left the meeting.

9. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

10. Date of next meeting: 25 July 2023

The next meeting of Executive Team will take place on 25 July 2023 at 10.30am.

Minutes

Executive Team

Tuesday 25 July 2023, 10.00am
Hybrid Meeting (EH1 and TEAMS)

Present:

Stephen Boyle (Chair)
Helena Gray
Antony Clark
John Cornett
Jack Nixon (Minutes)

Apologies:

Vicki Bibby
Kenny Oliver

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
Stuart Dennis, Corporate Finance Manager, Corporate Services
John Gilchrist, Manager, Audit Quality and Appointments, Corporate Services
Simon Ebbett, Communications Manager, Corporate Services
Kirsty Gibbins, Communications Adviser, Corporate Services

1. Minutes of meeting on 18 July 2023

The draft minutes dated 18 July 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

2. 2024/25 Budget assumptions and timetable

Stuart Dennis, Corporate Finance Manager, Corporate Services joined the meeting.

Stuart Dennis introduced 2024/25 Budget assumptions and timetable, copies of which had been previously circulated.

The Executive Team was invited to:

- Approve the initial assumptions to be used in the draft budget submission.
- Agree the 2024/25 budget timetable.

During discussion, Executive Team noted the interconnectedness of this paper and the following paper discussing future audit fee arrangements and advised it was satisfied with the proposals around the Sector Allocation model which will see Audit Quality and Appointments (AQA) and Innovation and Quality (I&Q) budgets fully funded by Parliament. Executive Team discussed risks including the 'Pay Award', which will need to be funded in-

year by contingency and savings if it is above the budget assumption outlined in the paper. It was agreed the Capital Expenditure budget assumption should be increased by £100,000. Executive Team discussed the possibility of developmental funding being awarded following the announcement of the 'New Deal' for local government.

Following discussion, Executive Team approved the 2024/2025 budget timetable and the initial assumptions to be used in the draft budget submission, subject to amendments discussed.

3. Future audit fee and funding arrangements

John Gilchrist, Manager, Audit Quality and Appointments, Corporate Services joined the meeting.

Stuart Dennis and John Gilchrist introduced Future audit fee and funding arrangements, copies of which had been previously circulated.

The Executive Team was invited to:

- Discuss the content of this report and the appendices (previous fees and funding reports).
- Approve a preferred option for 2023/24 audit fees.
- Approve a preferred option for the remainder of the audit appointments (2024/25 – 2026/27).
 - full cost recovery
 - percentage increase by sector, or
 - percentage increase by sector for 2023/24 only with a view to implementing outcome of consultation exercise from 2024/25.

Agree the next steps for a long-term strategy in respect of funding and fees.

During discussion, Executive Team discussed the outlined options relating to future audit fee and funding arrangements. It was agreed the agreed approach would provide the audited bodies with some consistency and predictability moving through the appointment round.

Following discussion, Executive Team agreed that there should be a percentage increase by sector for the remainder of the appointment round with a view to implementing a consultation/review prior to the next appointment round.

Action – John Gilchrist/Elaine Boyd & AQA colleagues to provide a scope of how PAiS is funded and report back to Executive Team in Autumn.

Stuart Dennis and John Gilchrist left the meeting.

4. 2023 Audit Scotland staff conference review

Simon Ebbett, Communications Manager, Corporate Services joined the meeting.

Simon Ebbett introduced 2023 Audit Scotland staff conference review, copies of which had been previously circulated.

Executive Team was invited to note the information provided, discuss the conference's performance against objectives, and review colleague feedback and learning points.

Executive Team was invited to discuss and agree the following recommendations:

- **Timing:** staff conferences are held every two years, to ensure they are perceived as special but are not too far apart. Next conference to be held around March 2025.
- **Venue:** continue to use central Scotland venues, with a preference for central Glasgow or central Edinburgh to reduce travel burden and costs. Look for venues with more separate capacity for breakout sessions.
- **Aims:** future conferences to focus primarily on connection, celebration and outside-in learning, in line with colleague feedback on this year's event.
- **Content:** include more external contributors, and shorter sessions. Consider more interactivity and fun. Consult internally when designing the programme to ensure a broad, cross-organisational input.
- **Planning:** start the conference project a year beforehand to facilitate earlier identification of venues, internal engagement re content, securing of external contributors and reduce pressure on conference team. Use a robust project management approach.
- **Resourcing:** use a mix of a small internal team working with an external Professional Conference Organiser (PCO), with a narrow scope of the PCO contract to ensure value for money.
- **Budget:** budget to be agreed as part of initial scope. If Executive Team agrees that a conference should be held in March 2025, then funding to be considered when setting the 2024/25 Audit Scotland budget.

During discussion, Executive Team congratulated Simon Ebbett and the team for delivering a successful annual conference and agreed it met its four key objectives. It was agreed that feedback will be taken onboard for future conferences and Executive Team would consult with colleagues regarding the content of future conferences, but ultimately, they will shape the event agenda.

Following discussion, Executive Team agreed with the recommendations laid out in the report.

Simon Ebbett left the meeting.

5. Draft Executive Team agenda: 1 August 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 1 August 2023.

It was agreed the meeting on 1 August could be cancelled and the items be considered via correspondence.

6. Any other business

There was no further business.

7. Review of meeting

Simon Ebbett joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Action – Simon Ebbett to draft Executive Team weekly update.

Simon Ebbett left the meeting.

8. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

9. Date of next meeting: 15 August 2023

The next meeting of Executive Team will take place on 15 August 2023 at 10.00am.

Minutes

Executive Team

Tuesday 15 August 2023, 10.00am
Hybrid Meeting (EH1 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
Kenny Oliver
Antony Clark
John Cornett
Jack Nixon (Minutes)

Apologies:

Helena Gray

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services Group
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 25 July 2023

The draft minutes dated 25 July 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 31 July 2023:

- 2024 Forum dates were confirmed via correspondence.
- Hybrid working policy – it was agreed further work is required prior to Executive Team approval.
- Enhanced workforce data capture – it was agreed further work is required before bringing the item back for Executive Team approval.

Week commencing 7 August 2023:

- Draft Accounts Commission Committee agendas: 24 August was confirmed via correspondence.

Action – Hybrid-working Policy - Martin Walker to liaise with business group People Leads and collate responses before coming back to Executive Team.

Action - Enhanced workforce data capture – Martin Walker to liaise with colleagues before coming back to Executive Team.

2. Internal Audit: Performance and Best Value Audits

Gayle Fitzpatrick, Corporate Governance Manager, Corporate Services Group joined the meeting.

Gayle Fitzpatrick introduced the Internal Audit: Performance and Best Value Audits, copies of which had been previously circulated.

The Executive Team was invited to note the results of the internal audit.

During discussion, Executive Team placed on record its thanks to Antony Clark and the PABV (Performance Audit and Best Value) team for results outlined in the report and the overall reassurance provided.

Following discussion, Executive Team noted the report's results and that it is due to be presented to Audit Committee in September 2023.

3. Internal Audit: GDPR

Gayle Fitzpatrick introduced the Internal Audit: GDPR, copies of which had been previously circulated.

The Executive Team was invited to note the results of the internal report.

During discussion, Executive Team thanked Gayle and the team for the results outlined in the report. Executive Team was reassured that the 3 low-grade recommendations had already been actioned.

Following discussion, Executive Team noted the report's results and that it is due to be presented to Audit Committee in September 2023.

4. Internal Audit: progress report

Gayle Fitzpatrick introduced the Internal Audit: progress report, copies of which had been previously circulated.

The Executive Team was invited to note the results of the internal report.

During discussion, Executive Team agreed Wylie & Bissett were delivering to the current agreed plan.

Following discussion, Executive Team noted the report.

5. Annual review of corporate governance documents

Gayle Fitzpatrick introduced the Internal Audit: progress report, copies of which had been previously circulated.

The Executive Team was invited to review the following documents:

- Standing Orders
- Financial Regulations
- Scheme of Delegation
- Members' Code of Conduct

During discussion, Gayle Fitzpatrick advised there had been no substantial changes to the policy's and confirmed they are due to be submitted to Audit Committee and the Audit Scotland Board in September. Executive team discussed paragraphs 31, 65 and 77 within the Financial Regulations and agreed to take offline. It was agreed Kenny Oliver and Vicky Bibby would have a further look at the Code of Conduct

Following discussion, Executive Team approved the corporate governance documents subject to amendments.

Action - Kenny Oliver and Vicky Bibby to have a further look at the Members' Code of Conduct

Action – Financial Regulations Para 31 – Gayle Fitzpatrick to check previous legal advice and update Executive Team.

Action – Financial Regulations Para 65 – Kenny Oliver to add narrative and share with Gayle Fitzpatrick and John Cornett and share to Executive Team members via correspondence.

Action – Financial Regulations Para 77 – Gayle Fitzpatrick to liaise with Stuart Dennis/ HR regarding ex-ombudsman staff cost implications.

Gayle Fitzpatrick left the meeting.

6. Risk Register

Martin Walker introduced the Risk Register, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider the updated risk register.
- Determine whether additional management action is required.
- Agree, subject to any required amendments, it be submitted to the Audit Committee meeting on 5 September 2023.

During discussion, Executive Team welcomed the latest version being set against the corporate priorities and the new corporate plan. Martin Walker highlighted the escalated Risk A10 - Failure of health, safety and wellbeing and discussed the actions currently ongoing to help mitigate the risk. Executive Team agreed to have a discussion around Risk A4 at the weekly catch up initially in relation to the external audit market.

During the deep dive Executive Team welcomed the new format that will be presented at the upcoming Audit Committee. It was agreed it would provide reassurance and confidence that Audit Scotland is aware of the significant risks and are implementing action plans to mitigate them.

Following discussion, Executive Team agreed Risk A8 could be elevated to Green with Antony Clark providing narrative to support this.

Action – Antony Clark to provide Martin Walker with narrative for Risk A8.

7. Confidential item

This item was subject to a separate confidential minute.

8. Draft Executive Team agenda: 22 August 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 22 August 2023.

9. Any other business

There was no further business.

10. Review of meeting

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

11. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

12. Date of next meeting: 22 August 2023

The next meeting of Executive Team will take place on 22 August 2023 at 10.15am.

Minutes

Executive Team

Tuesday 22 August 2023, 10.15am
Hybrid Meeting (EH1/EH6 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
Helena Gray
Kenny Oliver
Antony Clark
John Cornett
Jack Nixon (Minutes)
Lydia Stagg (observing)

Apologies:

There were no apologies.

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Susan Burgess, Head of Human Resources, Corporate Services Group
Paul O'Brien, Director of Quality and Support, Innovation and Quality
Jonny Steen, Head of Quality, Innovation and Quality
Simon Ebbett, Communications Manager, Corporate Services Group
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 15 August 2023

The draft minutes dated 25 July 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

Correspondence

Week commencing 14 August 2023:

- Annual Review of Corporate Governance Documents: Code of Conduct Staff was confirmed via correspondence.
- Implementation of internal audit recommendations progress report was confirmed via correspondence.
- Q1 Data Incidents report Enhanced workforce data capture was confirmed via correspondence.
- Draft Audit Committee Agenda was confirmed via correspondence.

2. People Lead responsibility

Susan Burgess, Head of Human Resources, Corporate Services joined the meeting.

Susan Burgess introduced People lead responsibility, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the responsibilities of a “People Lead” which was set out in appendix one.
- Approve the responsibilities and ensure those within the Leadership Group who have this role are clear on our shared expectations.

During discussion, Executive Team discussed the ‘people lead’ role and agreed it is working effectively at present and it should continue as outlined. John Cornett and Antony Clark advised they would provide some narrative relating to the resourcing section of the paper. Additionally Executive team requested some clarity on what guidance is provided to people leads by HR.

Following discussion, Executive Team approved the paper, subject to minor amendments.

Action – John Cornett and Antony Clark to provide some narrative around the resourcing section and feedback to Susan Burgess.

Action – Susan Burgess to liaise with Martin Walker regarding rolling this out to corporate leads.

Susan Burgess left the meeting.

3. Guidance on planning 2023/24 annual audits

Paul O’Brien, Director of Quality and Support, Innovation and Quality joined the meeting.

Paul O’Brien introduced Guidance on planning 2023/24 annual audits, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider and approve for consultation the draft of the guidance on planning 2023/24 annual audits provided at Appendix 1
- Comment on the proposed agenda for the Annual Audit Planning Conference at Appendix 2.

During discussion, Paul O’Brien advised this is the latest version of the planning guidance following the Executive meeting in June and subsequent constructive conversations with PABV, ASG and colleagues from the external audit firms. Executive Team noted that delivery of audit work, as a strategic priority, would be discussed in various other forums and offline discussions. It was agreed Helena Gray would provide some comments on specific areas including the Best Value, Current Issues and Climate Change sections.

Following discussion, Executive Team approved for consultation the draft of the guidance on planning 2023/24 annual audits, subject to the amendments discussed. Paul O'Brien agreed to re-evaluate the agenda on the conference to encourage greater interaction from the firms.

Action – Executive Team colleagues to send any amendments to Paul O'Brien via correspondence.

Action – Paul O'Brien to enhance the agenda for the conference to encourage interaction with external firms.

Paul O'Brien left the meeting.

4. Update on ISQM compliance

Jonny Steen, Head of Quality, Innovation and Quality joined the meeting.

Jonny Steen introduced and the ISQM compliance update paper, copies of which had been previously circulated.

The Executive Team was invited to consider and provide comments on the progress made implementing the new Standards and ongoing areas for development noted in Appendix 1.

During discussion, Executive Team advised it was pleased to see timescales and responsibility associated with the actions outlined in the paper. Jonny Steen advised that the requirements of ISQM2 are being implemented in Audit Scotland.

Following discussion, it was agreed ISQM1 risks could be incorporated into the corporate risk management arrangements. It was agreed Jonny Steen and Martin Walker would discuss this offline.

Action – Martin Walker and Jonny Steen to discuss incorporating ISQM1 risks into the corporate risk management arrangements.

Jonny Steen left the meeting.

5. Covid-19 Lessons Learned Review

Simon Ebbett, Communications Manager, Corporate Services joined the meeting.

Martin Walker and Simon introduced Covid-19 Lessons Learned Review (LLR), copies of which had been previously circulated.

The Executive Team was invited to:

- Consider and discuss the LLR.
- Advise of additions/ amendments etc in advance of it being submitted to the Board on 26 September 2023.
- Agree the next steps (in terms of any wider circulation).

During discussion, Executive Team agreed Audit Scotland responded well to the Covid-19 pandemic. It was agreed Antony Clark would provide some narrative around para 148. Executive Team discussed the next steps and how the information in the report is used in future. Martin Walker advised the influenza plan was adapted to reflect the risks and used as a pandemic plan.

Following discussion, Executive Team agreed the report should be presented at the Audit Scotland Board meeting and/or Audit Committee in September 2023 or December 2023 and agreed for Martin Walker to look at the agendas and feedback with a suitable date.

Action – Antony Clark to provide narrative around para 148.

Action - John Cornett to provide narrative around para 31.

Action – Martin Walker to look at Audit Scotland Board and Audit Committee agendas and feedback to Executive Team members.

6. 2023 Local Government survey

Simon Ebbett introduced 2023 Local Government survey, copies of which had been previously circulated.

The Executive Team was invited to:

- note the findings and reflection points, and
- approve continued participation in the survey in coming years, subject to the Board's review of Audit Scotland's public opinion approach in September.

During discussion, Executive Team agreed the results from the survey were largely positive and discussed the potential for wider circulation in the organisation. It was agreed it would primarily be presented to the Audit Scotland's Board and the Accounts Commission.

Following discussion, Executive Team noted the report and agreed to continued participation in the survey, subject to the Board's and Accounts Commission's review of Audit Scotland's public opinion approach in September 2023.

Simon Ebbett left the meeting.

7. Draft Executive Team agenda: 6 September 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 6 September 2023.

8. Any other business

There was no further business.

9. Review of meeting

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

10. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

11. Date of next meeting: 6 September 2023

The next meeting of Executive Team will take place on 6 September 2023 at 10.00am.

Minutes

Executive Team

Wednesday 6 September 2023, 10.00am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyle
Helena Gray
Kenny Oliver
John Cornett
Miranda Nicoll (Minutes)

Apologies:

Antony Clark

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Stuart Dennis, Corporate Finance Manager, Corporate Services Group
Gemma Diamond, Director of Innovation and Transformation, Innovation and Quality
Nina Miller, Senior Auditor, Performance Audit and Best Value
Simon Ebbett, Communications Manager, Corporate Services Group
Michelle Borland, Head of Organisational Improvement, Innovation and Quality
Susan Burgess, Head of Human Resources, Corporate Services Group
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 6 September 2023 and confidential minutes of meeting on 6 September 2023

The draft minutes dated 6 September 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Action: Kenny agreed to provide some wording for the draft minutes.

Correspondence

Week commencing 28 August 2023:

- Draft Accounts Commission Agenda: 12 September 2023, was confirmed via correspondence.
- Digital security update and appendices was confirmed via correspondence.
- Records Management Policy and appendix was confirmed via correspondence.

2. 2024/25 Draft budget proposal

Stuart Dennis, Corporate Finance Manager, Corporate Services Group, joined the meeting.

Stuart Dennis introduced the 2024/25 Draft budget proposal paper, copies of which had been previously circulated.

Executive Team was asked to reach agreement on the proposed expenditure budget to be presented to the Board and note the potential budget risks.

During discussion, Executive Team noted the initial pay award assumption, the uplift in capital expenditure and European Agricultural Fund (EAFSA) funding included in the draft budget proposal but recent engagement with Leadership Group around business planning had not been included.

During discussion, Executive Team noted presentational options for the EAFSA funding as well as options to reconsider the training budget provision.

Following discussion, Executive Team agreed the report should be presented to the September 2023 Board meeting subject to Stuart amending the paper following feedback.

Action: Stuart to reflect feedback on revised budget paper for the September 2023 Board meeting.

3. Estates update

Stuart Dennis introduced the Estates update paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the implications of the length of office leases.
- Note the progress on the extension of the Glasgow office and actions to mitigate associated increases in carbon emissions.
- Approve the proposal to seek Board approval to reduce the office capacity in Edinburgh to generate financial and carbon savings earlier than the lease termination on 31 March 2025.

During discussion, Executive Team noted that Space Solutions are working on alternative plans for West Port with decreased costs and the scope to secure project management support from them.

Following discussion, Executive Team approved the report going to the September 2023 Board.

Stuart Dennis left the meeting.

4. Human Rights Bill consultation response

Gemma Diamond, Director of Innovation and Transformation, Innovation and Quality and Nina Miller, Senior Auditor, Performance Audit and Best Value, joined the meeting.

Gemma Diamond introduced the Human Rights Bill consultation response paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Agree the key points to reflect in the consultation response as set out in paragraph 8.
- Agree to publishing a blog alongside our published consultation response as set out in paragraph 9.
- Note that we plan to update the Audit Scotland Board in September on our ongoing work on taking a human-rights based approach within Audit Scotland and in our audit work.

During discussion, Executive Team queried the style of response and whether the timing of a blog is appropriate at this stage.

Following discussion, Executive Team noted that Gemma and Nina would liaise with other scrutiny bodies on their consultation responses and provide a written response to the consultation team.

Action: Gemma Diamond and Nina Miller to explore other scrutiny body responses and provide a written response to the consultation.

Action: Gemma Diamond and Nina Miller agreed to reconsider the timing of a blog in this area.

Nina Miller left the meeting.

5. Stakeholder research

Simon Ebbett, Communications Manager, Corporate Services Group and Michelle Borland, Head of Organisational Improvement, Innovation and Quality joined the meeting with Gemma Diamond.

Gemma Diamond, Simon Ebbett and Michelle Borland introduced the Stakeholder research paper, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the paper's analyses of data needs, stakeholders and research methods.
- Approve the recommendations set out in paragraphs 33-49, subject to approval from the Audit Scotland Board at its September 2023 meeting. These recommendations are:
 - Conduct an annual quantitative telephone or online survey of the general public.
 - Conduct an annual quantitative Campaign Master survey of councillors.
 - Host an annual roundtable with third sector representatives as a form of focus group.

- Use the existing Strategic Scrutiny Group meetings and structure to get feedback from that stakeholder group.
- Note the suggestion in paragraph 51 that the Accounts Commission considers reviewing and updating its Communications and Engagement Strategy to align more closely with Public Audit in Scotland.

During discussion, Executive Team noted Michelle will work to integrate the recommendations into the Insight Project and Simon is engaging with the Policy Manager regarding input from the Accounts Commission and how to better align their existing Communications and Engagement Strategy. Executive Team discussed the engagement with the Third Sector which will be picked up offline.

During discussions, Executive Team noted the framework set out for Public Audit in Scotland outcomes measurement that would incorporate the quality of audit engagement. A trial is about to commence in Performance Audit and Best Value that will complement the Audit Quality and Appointments survey to receive direct feedback from stakeholders involved in some recent audits. Michelle will engage with John and Audit Services colleagues around the impact evaluation pilot.

Following discussion, Executive Team approved the report, mindful of feedback on engagement with the Accounts Commission and the Third Sector.

Action: Helena Gray to liaise with Simon Ebbett regarding Third Sector engagement.

Action: Michelle Borland to liaise with John Cornett and Audit Services colleagues on the impact evaluation pilot.

Gemma Diamond, Simon Ebbett and Michelle Borland left the meeting.

6. Confidential Item

This item was subject to a confidential discussion between Susan Burgess and Executive team.

7. Draft Executive Team agenda: 19 September 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 19 September 2023.

Kenny confirmed that the Mental Health Strategy would be presented to Leadership Group and not Executive Team.

Action: Miranda Nicoll to ensure agenda is updated for the meeting.

8. Any other business

Following receipt of a letter from the Deputy First Minister in relation to RAAC (reinforced autoclaved aerated concrete), Martin confirmed he is liaising with the landlords of all offices and will keep Executive Team updated on responses and any further action required.

Martin proposed trialling a system whereby any papers/ updates to be circulated to Executive Team for information and not requiring a decision or formal tracking for

governance purposes through minutes, staff can share with Executive Team as and when appropriate and not time-constrained through meetings or correspondence.

Action: Executive Team agreed to trial the proposal for 2-3 months and review.

9. Review of meeting

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

10. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

11. Date of next meeting: 19 September 2023

The next meeting of Executive Team will take place on 19 September 2023 at 10.00am.

Minutes

Executive Team

Tuesday 19 September 2023, 10.00am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Vicki Bibby (Chair)
Helena Gray
Kenny Oliver
John Cornett
Antony Clark
Lydia Stagg (Minutes)

Apologies:

Stephen Boyle

In attendance:

Susan Burgess, Head of Human Resources, Corporate Services Group
Martin Walker, Director of Corporate Support, Corporate Services Group
Sharon Kewley, Business Support Manager, Corporate Services Group
Jennifer Ross, Audit and Business Support Team Leader, Corporate Services Group
Miranda Nicoll, Executive Assistant Team Leader, Business Support Services
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 6 September 2023 and confidential minutes of meeting on 6 September 2023

The draft minutes dated 6 September 2023 were considered. Executive Team agreed that these were an accurate record of the meeting.

The Strategic Improvement Programme Board (SIP) meeting was discussed, and it was agreed in this meeting that the SIP would become a subcommittee of the Executive Committee and that Vicki would be the chair.

Action: The Executive Team to revisit the Executive Team ToR in the future to reference the SIP and working groups. The working group would need to update their ToR's.

Correspondence

Week commencing 6 September 2023:

- Audit Appointments approvals

2. 2023 Gender Pay Gap Report

Susan Burgess, Head of Human Resources, Corporate Services Group, joined the meeting.

Susan Burgess introduced the Gender pay gap report, copies of which had been previously circulated.

The Executive Team was invited to:

- Note the Gender Pay Gap and findings from the snapshot date of 31 March 2023.
- Approve the report for external publication.

The Executive Team noted and thanked Susan and the team for the report. The Executive Team highlighted that, despite the positive nature of the report, they accepted that there is still work to be done in terms of the gender gap in higher positions.

Following discussion, the Executive Team agreed to change some of the language used in paragraphs 11, 38, 14 and to add a footnote.

The Executive Team approved the report subject to amendments to be actioned.

Action: Susan and Antony to have further discussions on the language of the report.

3. 2022-23 Annual Diversity and Equality Report

Susan Burgess introduced the Annual diversity and equality report, copies of which had been previously circulated.

The Executive Team was invited to:

- Consider and comment on this report.
- Note that it will receive a design treatment by the Communications Team.
- Agree, subject to any required amendments, its external publication.
- Note that it will be shared with PCS, the People Focus Group, Partnership Forum (in September 2023) and Remco (in November 2023).
- Note the progress on the extension of the Glasgow office and actions to mitigate associated increases in carbon emissions.

During discussion, Susan Burgess noted that the report had positive movements in the data and highlighted the hard work undertaken in setting up employee networks and recruitment policies. The Executive team discussed the fall in levels of reporting. Susan suggested that there could be more data, as this is now an employee self-service option. The Executive team agreed to request staff to fill this information in via Comms. The Executive Team also agreed to change the heading language and to check on accessibility regarding adding more infographics with the Comms team.

Following discussion, Executive Team agreed the report subject to the discussed amendments in paragraphs 26, 30, 31,33, 41 and 54, and to its external publication.

Action: Susan to amend paragraphs 26,30,31,33,41 and 54.

Susan Burgess left the meeting.

4. Confidential item

This item was subject to a separate confidential minute.

5. Draft Executive Team agenda: 27 September 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 27 September 2023.

The Executive Team agreed to have the Audit Quality and Appointments team join the meeting to provide a verbal update. Vicki will contact the team to confirm.

Martin advised that the HR items 4 and 5 should be one item.

Action: Agenda to be revised with HR items to be one joint item.

6. 2023 Executive Team Planner

Executive team reviewed and agreed that actions were correct.

Jennifer Ross left the meeting.

7. Any other business

There was no other business.

8. Review of meeting

Executive Team reflected on the discussions during the meeting.

9. Executive Team Communications

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

10. Date of next meeting: 27 September 2023

The next meeting of Executive Team will take place on 27 September 2023 at 10.00am and will be held virtually.

Minutes

Executive Team



Wednesday 27 September 2023, 10.00am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Vicki Bibby (Chair)
Stephen Boyd
Helena Gray
Kenny Oliver
John Cornett
Antony Clark
Martin Walker
Lydia Stagg (Minutes)

Apologies:

None

In attendance:

Gemma Diamond, Director of Innovation & Transformation, Innovation and Quality
Elaine Boyd, Director of Audit Quality and Appointments, Corporate Services Group
Owen Smith, Senior Manager of Audit Quality and Appointments, Corporate Services Group
Joe Chapman, Policy Manager, Performance Audit and Best Value
Susan Burgess, Head of Human Resources, Corporate Services Group
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 19 September 2023 and confidential minutes of meeting on 19 September 2023

The draft minutes dated 19 September 2023 were considered. Executive Team advised they would agree to the minutes subject to amendments suggested.

Action: Helena Gray to contact Lydia Stagg to amend a sentence.

Action: Martin Walker to contact Lydia Stagg to amend the confidential minute.

Action: Lydia Stagg to amend the action owner on the confidential minute to Vicki Bibby.

2. Minutes of the Strategic Improvement Programme Board meeting on the 12 September 2023

The draft minutes dated 12 September 2023 were considered. Kenny Oliver advised the Executive team that he would contact Gemma for comments and re-schedule the minutes to come to the next meeting for approval. The Executive Team agreed.

Action: Kenny Oliver to contact Gemma to make amendments to action owners and some information in the minutes.

3. International engagement: Six-monthly update

Gemma Diamond, Director of Innovation & Transformation, Innovation and Quality, joined the meeting.

Gemma Diamond introduced the international engagement: six-monthly update, copies of which had previously been circulated.

The Executive team were invited to:

- Note the summary of recent international engagement activity presented in Table 1.
- Discuss and agree the future focus and scope of international engagement activity.
- Agree to the future planning and reporting arrangements for international engagement activity as set out in paragraphs 11-13.

The Executive Team discussed the proposal in paragraph 13 and discussed recent engagements and how AS are engaging with the international stage.

After discussion, the Executive team agreed to the report, subject to an explicit international strategy to signal AS intent externally but recognise that the resources could be web based.

Action: Gemma Diamond to add international strategy as part of the future plan and report.

Gemma Diamond left the meeting.

4. Audit Quality update

Kenny Oliver introduced the Audit Quality update, copies of which had been previously circulated.

The Executive Team were invited to:

- Note the paper and ask any questions of clarification.

During discussion the Executive Team discussed AS membership to external forums. The Executive Team highlighted that AS should seek to join the Financial Reporting Advisory Board (FRAB). The Executive team discussed on how AS feeds into other forums and prompted the Executive Team to consider further conversation outside of this meeting.

After discussion the Executive Team thanked Kenny Oliver for the paper and had no further questions.

Action: All members to have wider discussions on international spaces and to bring this to a separate meeting.

Action: Kenny Oliver to investigate membership to the FRAB.

5. Audit Quality Framework – Verbal update

Elaine Boyd, Director of Audit Quality and Appointments, Corporate Services Group and Owen Smith, Senior Manager of Audit Quality and Appointments, Corporate Services Group, joined the meeting.

This item was subject to a confidential minute between and Executive team.

Elaine Boyd and Owen Smith left the meeting.

6. Staff handbook policy review

Susan Burgess, Head of Human Resources, Corporate Services Group, joined the meeting.

Susan Burgess introduced the Staff handbook policy review, copies of which had previously been circulated.

The Executive team were invited to:

- Consider the changes proposed in each policy.
- Discuss and agree the timeframe for a warning to remain on file in the disciplinary process.
- Note the report and consultation undertaken with Public and Commercial Services Union (PCS).
- Approve, subject to any required amendments, the revised policies are submitted to the Remco meeting of 14 November 2023.

The Executive Team discussed the three papers in order of: Equal pay, Grievance, and disciplinary policies.

The Executive Team agreed to the Equal pay policy with the addition of links for employees to raise any issues on equal pay. The Executive Team discussed the Grievance policies three stages, appeals processes, and expectations for managers. The Executive Team discussed the Disciplinary policy and requested that the performance period be reduced depending on legal recommendations and requested some minor edits, including an appendix guidance for managers.

After discussion, the Executive team approved the Equal Pay Policy and Disciplinary policy subject to requested amendments and review once the new performance management

system is in place. The Executive team did not approve the Grievance policy and requested Susan to review and return for the Executive team to review.

Action: Susan Burgess to review the Grievance policy and return to the Executive Team for approval.

Action: Susan Burgess to make amendments to both the Equality and Disciplinary policy.

Susan Burgess left the meeting.

7. Draft Accounts Commission agenda: 12 October 2023

Joe Chapman, Policy Manager, Performance Audit and Best Value, joined the meeting.

The Executive team were invited to:

- To comment on the draft agenda.

During discussion the Executive team discussed the nature of Stephen Boyle's role and confirmed that he will be attending as the Auditor General and that his attendance would be annually.

After discussion, the Executive Team agreed to the agenda.

Joe Chapman left the meeting.

8. Draft Executive Team agenda: 17 October 2023

The Executive Team agreed to the agenda; however, Stephen Boyle, Helena Gray and Kenny Oliver gave advance notice of their apologies.

9. Any other business

There was no other business.

10. Review of meeting

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

11. Executive Team Communications

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

12. Date of next meeting: 17 October 2023

The next meeting of Executive Team will take place on 17 October at 10:00am.

Minutes

Executive Team

Tuesday 17 October 2023, 10.00am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Vicki Bibby (Chair)
John Cornett
Antony Clark
Martin Walker
Gemma Patterson (Minutes)
Niki Ross (observing)

Apologies:

Stephen Boyle
Helena Gray
Kenny Oliver

In attendance:

Stuart Dennis, Corporate Finance Manager, Corporate Services Group
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 27 September 2023 and confidential minutes of meeting on 27 September 2023

The draft minutes dated 27 September 2023 were considered. Executive Team approved the minute, subject to one minor amendment.

The confidential minute of 27 September was approved by Executive Team as an accurate record of the meeting.

Executive Team recorded their approval for the below item which had been shared by correspondence:

- ISQM1 Questionnaire for AQA

Executive team confirmed that there were some outstanding queries on some of the HR policies that had been circulated by correspondence, over the last two weeks. These will be picked up by Susan Burgess following her return from leave and re-circulated to Executive Team for approval by correspondence.

2. Minutes of the Strategic Improvement Programme Board (SIP) meeting on the 12 September 2023

The draft minutes dated 12 September 2023 were considered with Executive Team confirming they were content with the minute as drafted.

3. Executive Team Terms of Reference

Martin Walker introduced the Executive Team Terms of Reference, copies of which had previously been circulated.

The Executive team were invited to:

- Approve the updated Terms of Reference (ToR) attached as an appendix to the report.

Martin provided a high-level overview of the report which provides a proposed update to the Executive Terms of Reference to ensure appropriate governance arrangements in relation to the Strategic Improvement Programme. The Executive Team were comfortable that the suggested update provides for the effective operation of the SIP Board which is compliant with Audit Scotland's governance arrangements. During discussion it was noted that the Executive Team ToR could be further reviewed to give more prominence to the 'people' element of the Executive Teams remit and responsibilities. It was agreed this would be reviewed in summer 2024. Executive Team also agreed to formally agree an annual review point where the ToR would be evaluated to ensure continued effectiveness and provide an opportunity to revise as appropriate. It was suggested that wrapping this up in the whole suite of annual reporting activity seemed like a sensible point for this review to take place, Martin agreed to consider this further and ensure this was factored into the planning for next year.

After discussion, the Executive Team were happy to approve the amended Terms of Reference.

Action: Executive Team to review the group ToR in Summer 2024 with the aim of giving more prominence to the 'people' element of the Executives Teams remit and responsibilities.

Action: Martin to consider the most appropriate point in the year for the annual review of the Executive Teams ToR and ensure this is factored into the planning schedule going forward.

4. Glasgow Office Investment

Stuart Dennis, Corporate Finance Manager, Corporate Services joined the meeting.

Stuart Dennis introduced the Glasgow Office Investment report, copies of which had been previously circulated.

The Executive Team were invited to:

- Discuss the proposals for the South Suite and North Suite at Nelson Mandela Place.
- Approve the virement of £150k management contingency revenue budget to capital as a Spring Budget Revision adjustment.

Stuart provided a high-level introduction to the report, highlighting the current status of the project and the proposed next steps to ensure the north suite is operational as quickly as is feasible. Space Solutions will undertake project management responsibilities aided by an internal design team to support the project delivery. The Executive Team were excited to

have sight of the proposed floor plans and were encouraged by the commitment to using surplus furniture which will be relocated from the Edinburgh office. The Executive Team are keen that the project team ensure communications are issued to staff at key points in the project cycle to ensure everyone is sighted on milestones and progress. Martin confirmed this would be factored into planning with an update to follow today's meeting confirming the key points of the discussion and the upcoming priorities. The Executive Team look forward to receiving further updates on progress as the project evolves.

After discussion the Executive Team were content to approve the virement of £150k management contingency revenue budget to capital as a Spring Budget Revision adjustment

5. Edinburgh Trams Inquiry

Martin Walker introduced the Edinburgh Trams Inquiry report, copies of which had been previously circulated.

The Executive Team were invited to:

- Note the report.
- Agree that the report, subject to any required amendment is submitted to the Board meeting of 21 November 2023.
- Note that further analysis of the report will be undertaken by Innovation & Quality (I&Q) and Performance Audit and Best Value (PABV) to consider whether any changes need to be made to our current approaches to planning, undertaking, and reporting audits in response to the inquiry report findings.

Martin provided a brief overview of the format and focus of the report noting that the update focuses on the key recommendations and conclusions the inquiry makes in relation to public audit. No judgements are applied in the report, it is a re-telling of the key findings in a way that is relevant and digestible for reporting internally. Executive Team welcomed the report and were keen to note on record their thanks to Martin for constructing such a comprehensive and well written report that expertly drew out the key areas of relevance. Antony highlighted the work going on at the moment by a team of staff who are looking at the rigour of reports to make sure that risk and audit management arrangements are robust, and all agreed it would be useful for this to be reflected in the version of this report that is presented to the Board. Antony agreed to provide Martin with a form of words for this purpose.

After discussion the Executive Team were content that the report be submitted to the board meeting of 21 November 2023, subject to the minor amendment highlighted above. Executive Team also noted that further analysis of the report will be undertaken by Innovation & Quality (I&Q) and Performance Audit and Best Value (PABV) to consider whether any changes need to be made to our current approaches to planning, undertaking, and reporting audits in response to the inquiry report findings.

Action: Antony to provide Martin with a form of words for the report ahead of its submission to the Board that reflects current activity taking place to support the recommendations and conclusions in the paper.

6. Audit Committee Terms of Reference

Martin Walker introduced the Audit Committee Terms of Reference, copies of which had been previously circulated.

The Executive Team were invited to:

- Review the Terms of Reference.
- Agree the TOR, subject to any required amendments.

Martin advised that following the annual review of the Audit Committee ToR very minor changes had been made to reflect the changes made in the risk management framework earlier in the year. The frequency of the reporting of internal audit reports has also been amended slightly to reflect the close proximity of the May and June Audit Committee meetings.

After discussion the Executive Team agreed the revised Audit Committee ToR.

7. External auditor's independence, objectivity and value for money

Martin Walker introduced External auditor's independence, objectivity and value for money, copies of which had been previously circulated.

The Executive Team were invited to:

- Note this report.

Martin provided a brief introduction noting this report is prepared each year as required by the Audit Committees ToR, to report on the external auditor's independence and objectivity and to conduct an appraisal of the effectiveness and value for money of the external audit service.

After discussion the Executive Team were content to note the report.

8. 2023/24 Quarter two: Data incident/loss report

Martin Walker introduced 2023/24 Quarter two: Data incident/loss report, copies of which had been previously circulated.

The Executive Team were invited to:

- Note this report.
- Note that it will be considered by the Audit Committee at its meeting on 14 November 2023.

Martin highlighted the key points of the report for the Executive Teams information, these being an increase in the number of data incidents recorded since the last quarter and that the nature of the incidents recorded continue to be of a similar nature to previous quarters. None of the incidents recorded required reporting to the ICO. Executive Team agreed it would be useful to remind staff of our obligations under the Data Protection Act and the importance of improving processes to prevent data incidents occurring. It was agreed a link

to the recent Corporate Governance post on this subject be re-circulated for staff awareness.

The Executive Team were content for the report to be considered by the Audit Committee at its meeting on 14 November 2023.

Action: Staff key messages from today's meeting to include a reminder on the importance of our Data Protection obligations linking to the recent post from Corporate Governance on this subject.

9. Draft Audit Committee agenda: 14 November 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Audit Committee on 14 November 2023.

10. Draft Executive Team agenda: 24 October 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 24 October 2023.

Martin advised he was in dialogue with Wylie and Bisset regarding their availability to have the necessary internal audit reports available due to absence pressures being felt at their side.

11. Any other business

There was no other business.

12. Review of meeting

Executive Team reflected on the discussions during the meeting.

13. Executive Team Communications

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication.

Kirsty Gibbins left the meeting.

14. Date of next meeting: 24 October 2023

The next meeting of Executive Team will take place on 24 October at 10:00am.

Minutes

Executive Team

Tuesday 24 October 2023, 10.00am
Hybrid Meeting (EH1 and TEAMS)

Present:

Stephen Boyle (Chair)
Helena Gray
Kenny Oliver
Antony Clark
Niki Ross (Minutes)

Apologies:

Vicki Bibby
John Cornett

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Susan Burgess, Head of Human Resources, Corporate Services Group
David Loudon, HR Assistant Manager, Corporate Services Group
Neil Cameron, Head of Professional Support and Learning, Innovation and Quality
Gordon Robertson, Learning and Development Manager, Innovation and Quality
Simon Ebbett, Communications Manager, Corporate Services Group
Sharon Kewley, Business Support Manager, Corporate Services Group
Allan Campbell, Secretary to the Accounts Commission

1. Minutes of meeting on 17 October 2023

The draft minute dated 17 October 2023 was considered and approved by Executive Team. Kenny Oliver to circulate a question on an action that was covered at a previous Executive Team meeting.

Papers issued by correspondence week commencing 16 October will be carried forward to the Executive Team meeting on 31 October as there has not been enough responses to note for approval.

2. Internal audit recommendations progress report

Martin Walker provided Executive Team with an update on the implementation of recommendations from the internal audit reports.

Executive Team was invited to:

- Note the progress on the implementation of outstanding audit recommendations.
- Note the report will be submitted to the Audit Committee meeting in November 2023.

During discussion, Executive Team noted there should have been four internal audit reports brought to today's meeting. However, due to unforeseen circumstances, work has been delayed from Wylie & Bisset (W&B). Martin Walker is currently in discussions with W&B with the objective of submitting the reports to Executive Team on 7 November and Audit Committee on 14 November. However, if there is an indication of slippage there will need to be a discussion with Audit Committee chair on next steps.

Following discussion, the Executive Team noted the progress on the implementation of outstanding audit recommendations, and content for the report to be considered by the Audit Committee at its meeting on 14 November 2023 subject to minor amendments to the status of some of the recommendations.

Action - Kenny to consider the most appropriate wording for the progress update within the Review of Suitability of Business Management System theme prior to report being submitted to the Audit Committee.

Action - Martin to continue to liaise with Wylie & Bisset on the delayed internal audit reports.

3. Staff handbook policy review:

Susan Burgess, Head of HR and David Loudon, HR Assistant Manager, joined the meeting.

Susan Burgess and David Loudon introduced the staff handbook policy which will allow Executive Team to conduct an annual review of a range of policies held within our staff handbook.

The Executive team was invited to:

- Note the report.
- Consider the proposed changes in each policy.
- Approve the revised policies and changes.

The Executive Team discussed:

a) Fixed Term Contracts Policy

Executive Team welcomed the policy and thought it was easy to follow and agreed more detail is needed around the decision-making process in extending/ending a fixed term contract.

b) Health, Safety & Wellbeing Policy

Executive Team agreed that further work is required around the structure of the policy. Executive Team noted the biggest risks to employees and agreed that hyperlinks to the appropriate policy areas, additional detail on the support provided by wellbeing services should be included and that work is required on raising awareness to managers on their responsibilities.

c) Redeployment Policy

Executive Team welcomed the draft policy but agreed that further refinement is required of the policy to also allow for greater flexibility for other potential circumstances beyond fixed term contracts.

David Loudon confirmed that the Redundancy Policy will be presented to Executive Team on 31 October and that it would be better to discuss this policy along with the redeployment policy due to the interplay between both. Executive Team agreed.

Following discussion, Executive Team approved both the Fixed Term Contracts Policy and Health, Safety & Wellbeing Policy, subject to the amendments discussed.

Executive Team agreed to defer approval of the Redundancy Policy for a week to gain an understanding of how the two policies relate.

Action - Martin to explore the timescales for consultation with PCS around the potential changes to the redundancy policy and report back to Executive Team.

Susan Burgess and David Loudon left the meeting.

4. Learning and development update

Neil Cameron, Head of Professional Support & Learning and Gordon Robertson, Learning & Development Manager, joined the meeting.

Neil Cameron and Gordon Robertson provided an update on the review of the learning that took place in 2022/23 and the plans for 2023/24.

The Executive Team was invited to:

- Note the learning activity undertaken in 2022/23.
- Note the results of the root cause analysis undertaken.
- Note the issue of the 2023/24 Learning and Development (L&D) plan including the Line Managers programme.
- Agree for this paper to be shared with the Remuneration Committee.
- Agree mandatory attendance at Inclusive Leadership events for Board and Leadership Group.
- Confirm attendance at Inclusive Leadership to be agreed with Accounts Commission.

Executive Team acknowledged the report gives a comprehensive overview of what has taken place and the direction of travel moving forward. The current focus is on our line managers however, going forward, the plan is to continue to develop the skills matrix in order to have individual learning pathways for employees with the aim of linking this to the 3D process. Discussion followed on the adequacy of the 3D process to support the L&D process and if we are clear on our timescales to complete the review, ensuring we have a better balance between L&D, performance and training.

Following discussion, the Executive Team noted the progress on learning and development, agreed further work is needed on re-enforcing learning and development across the

organisation and the conflicting priorities of audit delivery and personal development and more detail was requested on the mandatory attendance at Inclusive Leadership events before approval can be given.

Action - Neil to provide more detail on the Inclusive Leadership sessions through correspondence.

Neil Cameron and Gordon Robertson left the meeting.

5. 2023-24 Annual report & accounts

Simon Ebbett, Communications Manager, Corporate Services Group joined the meeting.

Simon introduced the 2023-24 annual report and accounts which sets out the proposals for the 2023/24 Audit Scotland Annual Report and Accounts to align with the new Corporate Plan 2023-28 and Public Audit in Scotland (PAIS).

The Executive Team was invited to:

- Note the review activity and considerations conducted so far as outlined below.
- Provide feedback on the recommended approach set out.

Executive Team welcomed the concept on reporting performance through a Red-Amber-Green infographic.

Following discussion Executive Team agreed the annual report should be aligned with Public Audit in Scotland (PAIS) which will give a natural read across to our annual accounts. and we should look at our on-line landing page which essentially serves the same purpose to meet the Board's request in producing an Annual Review

Action - Simon/Rebecca to arrange a follow up conversation with Executive Team to provide clarity on integrating the correspondence report into the ARAC.

Action - Simon to provide a mock-up of page treatments to Executive Team in December.

Action - Simon to finalise timelines and provide this to Executive Team shortly.

6. Confidential Item

This item is subject to a separate confidential minute.

7. Confidential Item

This item is subject to a separate confidential minute.

8. Draft Accounts Commission agenda: 9 November 2023

Allan Campbell, Secretary to the Accounts Commission, joined the meeting.

Allan Campbell presented the draft Accounts Commission agenda for information and comment for the meeting of the Accounts Commission on 9 November 2023.

During discussion Executive Team highlighted the sequencing of Audit Scotland Quarter 1 update as the report has been delayed from October.

Executive Team agreed to have regular engagement with Allan on matters of shared interest.

Executive Team reviewed and noted the proposed agenda for the meeting of the Accounts Commission on 9 November 2023.

Action - Allan to speak with Ronnie Hinds to determine if the report will be kept on the agenda for information purpose only.

Allan Campbell left the meeting.

9. Draft Executive Team agenda: 31 October 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 31 October 2023.

10. Any other business

Executive Team discussed any further business.

Covid 19 Update: Martin reminded Executive Team that we continue to do the monitoring for Public Health Scotland and will report issues accordingly to Executive Team.

11. Review of meeting

Executive Team reflected on the discussions during the meeting.

12. Executive Team Communications

Simon Ebbett, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- People Strategy/HR Policies (fixed term contracts, redeployment, health, Safety & Wellbeing Policies).
- Learning & Development Plan.
- Verity House Agreement.

Simon Ebbett left the meeting.

13. Date of next meeting: 31 October 2023

The next meeting of Executive Team will take place on 31 October at 2.30pm.

Minutes

Executive Team

Tuesday 31 October 2023, 2.30pm
Hybrid Meeting (EH1 & EH2)

Present:

Vicki Bibby (Chair)
Stephen Boyle
John Cornett
Antony Clark
Kenny Oliver
Helena Gray
Martin Walker
Laura Langdale (Minutes)

Apologies:

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Susan Burgess, Head of Human Resources, Corporate Services Group
David Loudon, Human Resources Assistant Manager, Corporate Services Group
Simon Ebbett, Communications Manager, Corporate Services Group

1. Minutes of meeting on 24 October 2023 and confidential minutes of meeting on 24 October 2023

The draft minutes dated 24 October 2023 and confidential minutes dated 24 October 2023 were considered. Executive Team advised they would agree to the minutes subject to amendments suggested.

It was agreed when Executive Team share feedback on papers issued via correspondence, Niki Ross to collate the feedback and share with the author of the papers.

2. Review of risk register

Martin Walker provided the Executive Team with an update on the corporate risk register.

Executive Team was invited to:

- Consider the updated risk register.
- Determine whether additional management action is required.
- Agree, subject to any amendments, it be submitted to the Audit Committee meeting on 14 November 2023.

The Executive Team discussed the risks and noted a new risk had been added around access to performance and business management information.

After discussion, the Executive team agreed to some small changes which will be updated in the risk register ahead of Audit Committee on 14 November.

Action: Martin to chase up the report from the cyber resilience training.

Action: Martin to update risk A3 direction of travel to horizontal.

Action: Kenny to liaise with Martin on wording for risk A5 to include mandatory training.

Action: Helena to liaise with Martin on wording for risk A10. Gross risk to be reduced and net risk direction of travel to move downwards.

3. Our people strategy

Susan Burgess, Head of Human Resources, Corporate Services Group joined the meeting.

Susan Burgess provided Executive Team with the opportunity to comment and approve the people strategy, before sharing the strategy with our Human Resources and Remuneration Committee (Remco).

The Executive Team was invited to:

- Note the development of our people strategy.
- Note the key performance indicators that are still to be discussed and confirmed.
- Approve the people strategy.

The Executive Team noted the good progress which has been made in producing the people strategy and acknowledged some KPIs are work in progress and will continue to be updated. It was agreed to add wording on pay and award, pause on utilisation targets for now and show our success measures alongside our actions. It was also noted our Target Operating Model is reviewed annually and this is something that could be shared with Remco if required.

After discussion, the Executive Team approved the people strategy subject to the minor changes agreed at the meeting.

Action: Susan to update the People Strategy to reflect the changes agreed at the meeting.

Action: Susan to produce a comms plan to launch the People Strategy to the wider organisation after it has been to Remuneration and Human Resources Committee.

4. 2023 Staff handbook policy review

David Loudon, Human Resources Assistant Manager, Corporate Services Group joined the meeting.

Susan Burgess and David Loudon invited Executive Team to conduct an annual review of the five policies held within our staff handbook which will require approval by Remco in November 2023.

The Executive Team were invited to:

- Consider the changes proposed in each policy.
- Approve, subject to any required amendments, the revised policies for submission to the Remco meeting of 14 November 2023.

The Executive Team discussed:

a) Holiday Policy

Executive Team discussed the policy and agreed some reference to be made around the time period for holidays which is part of this year's pay award. It was also agreed it is the individual's responsibility to ensure their leave records are accurate. With these changes made, the Executive Team were happy to approve the policy.

Action: Susan to update policy to reflect changes agreed at the meeting.

Action: Susan to check details for sickness allowance and how this works with public holidays.

b) Redundancy Policy

Executive Team agreed there was a cross-reference between this policy and the redeployment policy and noted they were actively looking to ensure the redeployment policy is approved as soon as possible. Executive Team approved this policy noting the caveat around the redeployment policy.

Action: Susan to update paper for Remco noting the caveat around the redeployment policy.

c) Retirement Policy

Executive Team discussed and approved the policy.

d) Ill Health Capability Policy

Executive Team agreed wording to be added to this policy noting it would only apply once all other options had been exhausted. Executive Team approved the policy.

Action: Susan to update policy with changes agreed at the meeting.

Action: Helena to provide any further updates on this policy to Susan by Friday.

e) Sickness Absence & Medical Appointment Policy

Executive Team discussed the policy and agreed the trigger to monitor an employee's absence should be when this exceeds 9 days. Executive Team approved the policy.

Action: Susan to update PCS on the change of days to monitor absence.

David Loudon left the meeting.

5. Confidential item

This is subject to a separate confidential minute.

6. 2023 Stress survey results and progress

Susan Burgess provided ET with an update on the progress made against the stress survey results.

During discussion the Executive Team noted Remuneration and Human Resources Committee plan to keep this as a standing item at their meetings receiving updates on actions, we've taken to address the issues in our stress survey.

Susan Burgess left the meeting.

7. Draft Board agenda: 21 November 2023

Executive Team reviewed and noted the proposed agenda for the Board meeting on 21 November. It was agreed to put items 16 and 17 under one heading with a joint time of 45 minutes.

Action: Kenny to update Board Support of change to items 16 and 17.

8. Draft Executive Team agenda: 7 November 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 31 October 2023.

It was agreed the internal audit reports would be issued via correspondence and all responses to go to Martin for agreement, ahead of going to Audit Committee.

9. Any other business

Executive Team agreed an action noted from 27 September meeting should be updated.

Action: Kenny to agree a date for this item to come back to Executive Team.

10. Review of meeting

Executive Team reflected on the discussions during the meeting.

11. Executive Team Communications

Simon Ebbett, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Review of People Strategy and HR Policies.

- Corporate Risk register.
- Update from Leadership Group meeting on 31 October.
- Executive Team / Leadership Group thanks to everyone for their hard work on audit delivery.

Simon Ebbett left the meeting.

12. Date of next meeting: 7 November 2023

The next meeting of Executive Team will take place on 7 November at 2.00pm.

Minutes

Executive Team



Tuesday 7 November 2023, 2.00pm
Hybrid Meeting (EH1 & EH2)

Present:

Vicki Bibby (Chair)
Stephen Boyle
Antony Clark
Helena Gray
Niki Ross (Minutes)

Apologies:

John Cornett
Kenny Oliver

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services Group
Stuart Dennis, Corporate Finance Manager, Corporate Services Group
Owen Smith, Senior Manager, Audit Quality and Appointments, Corporate Services Group
John Gilchrist, Manager, Audit Quality and Appointments, Corporate Services Group

1. Minutes of meeting on 31 October 2023 and confidential minutes of meeting on 31 October 2023

The draft minutes dated 31 October 2023 and confidential minutes dated 31 October 2023 were considered. Executive Team approved the minutes.

Action: Kenny to bring a paper to Executive Team in three months on what external groups we participate in and where we have representation from external parties including international groups.

Executive Team recorded their approval for the below items which had been shared by correspondence:

- Hybrid working policy.
- Flexi time policy.
- Right to disconnect policy.

Action: Martin and Susan to have a discussion on how we update staff on the 2023/24 pay award, subject to the decision on 8 November 2023, and HR policies which are being presented to Remuneration and Human Resources Committee (Remco) on 14 November 2023.

2. 2024/25 SCPA budget proposal

Stuart Dennis, Corporate Finance Manager, Corporate Services Group, joined the meeting.

Stuart introduced the 2024/25 SCPA budget proposal, copies of which had been previously circulated.

Executive Team was invited to:

- Discuss, review and provide comment on the draft 2024/25 Budget Proposal.
- Note the proposed 2023/24 audit fee increase by sector.
- Note that further refinement of the proposal will take place in light of the ET discussions on 31 October and at today's meeting (comments retained in the draft proposal highlight some of these areas).
- Discuss the implications of a flat settlement and/ or options for savings should the SCPA not support the proposal.
- Agree the SCPA budget proposal is, subject to agreed amendments, submitted to the Board for approval at its meeting on 21 November 2023.

During discussion, Executive Team thanked Martin and Stuart for their work on the budget and agreed that we are in a strong position. Initial informal discussion will take place with the Board next week. Vicki confirmed that Ronnie Hinds and Andrew Burns are content with the budget and the process deployed. In addition, Ronnie and Andrew raised two points.

Executive Team discussed budget content and presentation. It was agreed that there are minor refinements needed on strengthening the content and telling our story.

Following Discussion, Executive Team noted the report with Vicki, Martin and Stuart agreeing to work together on refining the report prior to submission to the Board for approval at its meeting on 21 November 2023.

3. Edinburgh office development

Stuart introduced the Edinburgh office development paper, copies of which were previously circulated.

The Executive Team was invited to:

- Consider and discuss the 'bronze, silver and gold' layout options and costs for the Edinburgh office development.
- Approve the recommendation to implement the bronze option at a projected cost of £314k, excluding VAT.
- Agree this report, subject to any required amendments, be submitted to the Board meeting on 21 November 2023.

During discussion, Executive Team considered and discussed the three layout options and agreed that the bronze option offered less disruption and cost whilst meeting our needs for a revised office. The bronze option also offers the opportunity and flexibility to make any

further refinements at a later date.

The legal side is making good progress and we expect to have the new agreement to sign by the end of November 2023.

Following Discussion, Executive Team agreed to the Bronze option subject to minor refinements.

Stuart left the meeting.

4. Audit quality interim report

Owen Smith, Senior Manager, Audit Quality and Appointments, Corporate Services Group and John Gilchrist, Manager, Audit Quality and Appointments, Corporate Services Group, joined the meeting.

Owen and John introduced the Audit quality interim report, copies of which were previously circulated.

Executive Team is invited to note:

- The good level of compliance of annual audit plans (AAPs) with the 2021 Code of Audit Practice whilst noting there are areas for improvement for some auditors.
- The welcome creation of a single improvement plan with prioritised actions to manage audit quality improvements in Audit Scotland. There is still a risk to the quality of ASG 2022/23 audits as some key improvement actions are not scheduled for completion until March 2024.
- The results to date (1 November 2023) show that 2022/23 financial audit delivery performance of 50 per cent is expected to be at the same level as 2021/22 (51 per cent) once all 2022/23 audits are complete. Improvement is expected for 2023/24 though this area will remain a challenge for auditors for the rest of this five-year appointment cycle. We recommend that auditors develop a timeline to return to the 95% delivery targets, this should be supported by explanations where there is a deviation from plans.
- Audit delivery performance rates are consistent with the prior year despite the additional challenges arising from the new audit appointments and new Code.
- That AQA recognise that the current delivery KPI needs revision and/or further supporting measures to demonstrate clearly whether the recovery plans put in place by auditors are on track.
- That AQA will work with audit providers to agree consistent additional audit delivery performance measures for all audit providers and that 2022/23 should be the baseline year for measuring yearly performance.
- The work done by AQA to monitor audit quality risks emerging from the wider audit profession and how they could impact upon the audit of the Scottish public sector.
- The positive feedback from auditors for The Institute of Chartered Accountants in England and Wales (ICAEW) following an AQA survey of the 2021/22 ICAEW inspections.

- Comment on the report and approve the onward reporting to the Audit Committee, Board and Accounts Commission.

During discussion, Executive Team agreed that there are positive messages in the report and that good progress has been made. They agreed that it is great to see the work on the quality audit plans and the foundation they provide for delivery of the rest of the audit.

In terms of the audit delivery this is a key subject matter and going forward further discussion is needed around the process as well as baselines and the measures currently in place.

Following discussion, Executive Team noted the report and are supportive of appendix two being omitted from the report prior to the onward reporting to the Audit Committee, Board and Accounts Commission. In addition, it was agreed that further discussion is to take place with key ET members and Audit Quality & Appointments Team (AQA) on the current process and performance measures.

Owen and John left the meeting.

5. 2023-24 Internal audit reports (agenda items 5,6,7)

Executive Team agreed that, due to time restraints, agenda items 5, 6 and 7 are taken as read and discussed as a group of internal audit reports rather than individually and to focus on points that Executive Team need to collectively consider.

Martin Walker introduced the three 2023-24 Internal audit reports, copies of which had been previously circulated.

2023-24 Internal audit report Procurement & appointment of appointed auditors

Strong report with no recommendations.

2023-24 Internal audit report - contract management

Only one recommendation which is low level on reporting to the Board on an annual basis. The report also highlighted a number of areas of good practice.

2023-24 Internal audit report - contract management

This is a statement of where Wylie and Bisset are at in the plan.

Following Discussion, Executive Team agreed that overall, the reports are a great result with strong assurance in high-risk areas of business delivery.

8. Audit Scotland fraud arrangements update (verbal)

Antony Clark gave a verbal update of the range of fraud related audits that takes place and discussed the possibility of setting up a new corporate forum to share good practice and create more coherence around this area of work. A previous meeting with key people was held to discuss this and the group were satisfied that we have good operational connections being made between key groups and that a separate forum is not needed.

Executive Team is happy to accept this proposal whilst keeping this under review and that no further action is needed.

9. Draft Accounts Commission Committees agendas: 23 November 2023

Executive Team reviewed and noted the proposed agenda for the Board meeting on 21 November.

10. Draft Executive Team agenda: 22 November 2023

Executive Team agreed that Executive Team meeting be cancelled on the 22 November 2023, and move the agenda item on succession planning to their strategic session on 21 November 2023.

11. 2023 Executive Team action planner

Executive Team discussed the action on apprenticeship proposal and agreed that the status be updated from complete to ongoing as more discussion is needed.

Action: Nic and Niki to review and update action planner going forward.

12. Any other business

There was no further business.

13. Review of meeting

Executive Team reflected on the discussions during the meeting.

14. Executive Team Communications

Kirsty Gibbins, Communications Adviser, Corporate Services, joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Budget proposal
- Edinburgh office development
- Positive internal audit reports
- National fraud arrangements
- King's speech

Kirsty left the meeting.

15. Date of next meeting: 28 November 2023

The next meeting of Executive Team will take place on 28 November at 10.00 am.

Minutes

Executive Team

Tuesday 28 November 2023, 11.30 am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Stephen Boyle (Chair)
Vicki Bibby
Antony Clark
Kenny Oliver
Helena Gray
Martin Walker
Niki Ross (minutes)
Areti Magoufis (observing)

Apologies:

John Cornett

In attendance:

Gemma Diamond, Director of Innovation & Transformation, Innovation and Quality
Michele Borland, Head of Organisational Improvement, Innovation and Quality
Gordon Robertson, Learning and Development Manager, Innovation and Quality
Allan Campbell, Secretary to the Accounts Commission, Corporate Services Group
Simon Ebbett, Communications Manager, Corporate Services Group

1. Minutes of meeting on 7 November 2023

The draft minutes dated 7 November 2023 were considered. Executive Team advised they would agree to the minutes subject to the amendments suggested.

The following was noted as correspondence:

- Religious and belief observance policy.
- Working time policy.
- Unacceptable actions policy.
- Inclusive leadership policy.

2. Diversity, equality and inclusion strategy update

Gemma Diamond, Director of Innovation & Transformation and Michele Borland, Head of Organisational Improvement, Innovation and Quality, joined the meeting.

Gemma Diamond updated Executive Team on the plans to develop a new diversity, equality

and inclusion (DEI) strategy, working with strategic partners Business in the Community (BiTC).

Executive Team was invited to:

- Discuss and feedback on the proposed goal, objectives and scope for this project (para 9) and the project planning underway (para 15).
- Review the stakeholders identified for the project (paras 11-14) and approve the proposed governance and accountability set out in Table 1 (page 4).

Executive Team requested that emphasis is needed within the strategy on ensuring clearer connections are made with other key areas and strengthening our message around organisational ambition.

Executive Team discussed the potential of using intel from previous consultations, and if this could be used to help drive the 15-month timeline for developing the strategy. Gemma confirmed that the project timeline took into account the development of the new equalities outcomes, which is due for completion by March 2025. Gemma highlighted that there is a vast amount of work underway in developing the strategy and that this will be reflected in relevant project documentation.

There was discussion around the meaning for the term 'responsible business'. Gemma confirmed that this is a term used within the business community to provide a linkage between the work companies do around corporate social responsibility.

Michelle highlighted the current work around testing the new project initiation document (PID) template alongside the development of the DEI strategy, and how this process would help to address some of the comments Executive Team have expressed in terms of ambition, linkages to other key areas, data diagnostic, governance and accountability. Once finalised, the aim would be to share the PID with the Leadership Group.

Further discussion took place around the approval process. Michelle confirmed that consultation would take place with the Board and Accounts Commission on the new outcomes and action plan, and that Remco's role would be around monitoring delivery of the people focussed outcomes within the strategy.

Following discussion, Executive Team noted the report and approved the approach going forward.

3. Planning for employee engagement surveys 2024

Gordon Robertson, Learning and Development Manager, Innovation and Quality, joined the meeting.

Gemma Diamond updated Executive Team on progress made on the key improvement areas identified following the 2023 Best Companies survey and proposed plans for communicating and delivering employee engagement surveys in 2024.

Executive Team was invited to:

- Note progress on the key improvement areas identified following the 2023 Best Companies survey.
- Consider and approve the proposals for delivering the Best Companies survey in February 2024 and the HSE Stress Survey in May 2024.

Executive Team discussed the proposals for delivering engagement surveys in 2024 and agreed that we should continue with a similar approach to last year to ensure consistency, especially in trend analysis. Executive Team agreed that this year was not the right time for changing supplier and that next year there would be scope for a more detailed analysis with recommendations coming back to Executive Team. Executive Team also noted that 2024 timeline was frontloaded and that there may be flexibility in moving the Stress survey back a month.

Options were considered for reducing the cost of Best Companies by removing some aspects of the package. Executive Team felt that MC3 is an important and valuable tool to have in place, alongside the current process of refreshing our approach to 3D and employee performance appraisal. However, there is scope to reduce the data insights workshops.

It was agreed that prior to communication to the wider organisation further discussion should take place with more people around the purpose and clarity of each survey as well as the planned timescale.

It was confirmed that the Audit Quality survey would be issued in January 2024.

Martin confirmed that the pulse survey will be issued to staff early December 2023 and results would be ready shortly thereafter and shared with the Leadership Group and wider organisation.

After discussion, Executive Team noted the report and approved the approach going forward with the minor amendments discussed. Executive Team thanked the team for their work.

Gemma Diamond, Michelle Borland and Gordon Robertson left the meeting.

4. Draft Accounts Commission Agenda: 14 December 2023

Allan Campbell, Secretary to the Accounts Commission, Corporate Services Group, joined the meeting.

Executive Team reviewed and noted the proposed agenda (with the changes discussed) for the meeting of the Accounts Commission on 14 December 2023, requesting clarification in relation to item 17 - local government fees.

Action: Allan to seek clarification from Stuart Dennis in relation to item 17 – local government fees and update Chief Operating Officer accordingly.

Allan Campbell left the meeting.

5. Draft Executive Team agenda: 19 December 2023

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team 19 December 2023.

6. Any other business

Martin confirmed that the latest release by Public Health Scotland reveals a slight increase in Covid 19 infections, and a significant increase in Rhino virus mainly among under 15-year-olds.

7. Review of meeting

Executive Team reflected on the meeting.

8. Executive Team Communications

Simon Ebbett, Communications Manager, Corporate Services Group joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication:

- Approach to the development of DEI Strategy.
- Importance of employee engagement (link to values workshops).
- Flexi-time follow up.
- Helena's keynote.

Simon Ebbett left the meeting.

9. Date of next meeting: 19 December 2023

The next meeting of Executive Team will take place on 19 December 10:00 am.

Minutes

Executive Team

Tuesday 19 December 2023, 10.00 am
Hybrid Meeting (EH1 & EH2 and TEAMS)

Present:

Stephen Boyle (Chair)
Antony Clark
Kenny Oliver
Niki Ross (Minutes)

Apologies:

Vicki Bibby
John Cornett
Helena Gray

In attendance:

Martin Walker, Director of Corporate Support, Corporate Services
David Robertson, Digital Services Manager, Corporate Services Group
Sharon Kewley, Business Support Manager, Corporate Services Group
Simon Ebbett, Communications Manager, Corporate Services Group
Susan Burgess, Head of Human Resources, Corporate Services Group
Gordon Robertson, Learning and Development Manager, Innovation and Quality
Kirsty Gibbins, Communications Adviser, Corporate Services Group

1. Minutes of meeting on 28 November 2023

The draft minutes dated November 2023 were considered. Executive Team advised they would agree to the minutes subject to amendments suggested.

The following was approved as correspondence:

Week commencing 27 November 2023:

- Life Assurance Policy
- Manual Handling Policy
- New and Expectant Births Policy
- Employment Policy

Week commencing 4 December 2023:

- Starting Salaries Guidance
- Agency Workers Policy

- Driving for Business Policy
- Security clearance policy
- Final fees letter
- Senior Auditor AQA - temp recruitment

Week commencing 11 December 2023:

- Gender Reassignment Policy
- Fixed term contract
- Health, safety & wellbeing policy
- Redeployment policy

2. Minutes of Strategic Improvement Programme Board meeting of 12 December 2023

The draft minutes dated 20 June 2023 were considered. Executive Team agreed that these were an accurate record of the meeting subject to minor amendment.

3. Internal audit report: Cyber incident response plan

David Robertson, Digital Services Manager, Corporate Services Group, joined the meeting.

David Robertson introduced the 2023-24 Cyber incident response plan, copies of which had been previously circulated.

Executive Team was invited to:

- Note the report.

During discussion, Executive Team agreed that the report provides a high level of assurance and are supportive of both findings and recommendations.

Further discussion took place on available resources and how we prioritise them effectively in addressing report actions. Martin to prepare a report setting out resourcing and succession planning in the Digital Services Team to Executive Team in January 2024.

Following discussion, Executive Team noted the internal audit report and were content on the recommendations made.

4. Cyber incident exercise debrief report

David Robertson provided a debrief on the cyber exercise undertaken by the Incident Management Team (IMT) and Cyber Incident Response Team (CIRT) to support the testing of the Cyber Incident Response Plan (CIRP).

Executive Team was invited to:

- Note the Cyber incident exercise debrief report from Cyber and Fraud Centre Scotland (attached as an appendix to this report).
- Note the key findings and responses as set out in paragraph eight.

During discussion, Executive Team agreed that this was a useful exercise in terms of modifications to our approach and our understanding of this area.

Executive Team noted the positive outcomes of the key findings and are content with the way we managed our responses. It was noted that an update would be included as part of the Digital Cyber update report to Audit Committee in March 2024.

Following discussion, Executive Team noted the content of the report.

David Robertson left the meeting.

5. Confidential item

This item was subject to a separate confidential minute.

6. Annual report structure and design direction

Simon Ebbett, Communications Manager, Corporate Services Group joined the meeting.

Simon provided an update on the proposed structure and design of the 2023/24 Audit Scotland Annual Report and Accounts (ARAC), and the production and publication timeline.

Executive Team was invited to:

- Provide feedback on the proposed structure and design in Appendix one and two.
- Note the timelines and milestone dates set out below and in Appendix Three.

Executive Team discussed the method of allocating RAG status to the objectives and noted that this was still in development. Executive Team agreed that using a RAG status would bring it into the scope of our external auditors.

Further discussion took place on launching the Audit Quality survey in January and being mindful of the process of gathering information as part of transparency reporting and QPAS reporting.

Executive Team noted the tight timescales in providing feedback on the draft report prior to submitting to the Board. It was agreed that timescales will be adjusted accordingly.

Action: The Audit Quality survey will be issued in January 2024.

Action: Simon to adjust timeline by incorporating additional time for Comms Team to re-work draft report prior to submitting to the Board.

Following discussion, Executive Team noted the timelines, milestones dates and supported the direction of travel.

Simon Ebbett left the meeting.

7. Enhanced workforce data capture

Susan Burgess, Head of HR, Corporate Services Group and Gordon Robertson, Learning and Development Manager, Innovation and Quality joined the meeting.

Susan provided an update on the proposal to enhance Audit Scotland's workforce (and applicant) data capture following feedback from members of Executive Team and reconsideration by the People Focus Group and the Equality and Human Rights Steering Group.

Executive Team was invited to:

- Consider the report, including the feedback and further considerations regarding social mobility status and enhanced expressions of gender identity.
- Approve the enhanced data capture proposal as it relates to carer status and social mobility.
- Confirm that formally recording and reporting on enhanced expressions of gender identity remains under future Executive Team consideration as part of the current workforce data capture proposal.

During discussion, Executive Team queried the proposed questions on social mobility status and contemplated if there are other questions we could explore to give better data. Executive Team agreed further research to be conducted with comparable organisations and to have a follow up conversation early next year on direction of travel.

During discussion, Executive Team noted that enhanced expressions of gender identity is a topic for continued exploration and should be kept under review.

Following discussion, Executive Team approved the enhanced data capture proposal relating to carer status and agreed that further work is required around social mobility status.

Action: David/Gordon to bring a report back to Executive Team early 2024 with more explanation around social mobility status and what we want to capture.

Susan Burgess and Gordon Robertson left the meeting.

8. Draft Board agenda: 23 January 2024

Executive Team reviewed and noted the proposed agenda for the meeting of the Board on 23 January 2024.

It was noted that this meeting could be virtual and could be the first meeting for the new Chair of the Accounts Commission.

9. Draft Executive Team agenda: 16 January 2024

Executive Team reviewed and noted the proposed agenda for the meeting of Executive Team on 16 January 2024.

10. 2023 Executive Team planner and action tracker

Executive Team reviewed the 2023 Executive Team planner and action tracker.

- (a) 2023 Executive Team action tracker – Executive Team advised of updates to the outstanding items to be reflected in the tracker.
- (b) 2023 Confidential Executive Team action tracker – Executive Team noted the updates to the outstanding actions.

During discussion, Executive Team agreed the context of actions to be captured going forward.

11. Any other business

There was no other business.

12. Review of meeting

Executive Team reflected on the discussions during the meeting.

13. Executive Team Communications

Kirsty Gibbins, Communications Adviser, Corporate Services joined the meeting.

Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communication as follows:

- Cyber security arrangements.
- Annual report and accounts 2023-24.
- End of year admin.

Kirsty Gibbins left the meeting.

14. Date of next meeting: 16 January 2024

The next meeting of Executive Team will take place on 16 January 2024 10:00 am.